

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Community Service Contributions & Donations
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Category	(3) Test Year Amount	(4) Brief Purpose of Organization *
160	4261	WOMENS CENTER OF EAST TEXAS	500	
161	4261	WORKFORCE SOLUTIONS	2,000	
162	4261	YMCA	1,000	
163		Subtotal	5,990,405	
164	Sch G-4.2b.1	Billed From AEP Service Corporation	115,915	
165	**	Amounts not included in cost of service	\$ (5,510,341)	
166	Total Community Service Contributions/Donations Subject to Limitation		<u>\$ 595,979</u>	
			G-4.2	

* The purpose is indicated in the title in the Description column.

167	SWEPCO Direct Total Community Service Contributions/Donations Reclassified to 9302	497,536	A-3 14
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American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.2b.1: Summary of Community Service Contributions & Donations
 For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Category	(3) Test Year Amount	(4) Brief Purpose of Organization *
1	4261	A KID AGAIN INC	\$ 270	
2	4261	AUSTIN COMMUNITY FOUNDATION	43,204	
3	4261	COLUMBUS BASEBALL TEAM INC	614	
4	4261	FOUNDATION TO ERADICATE DUCHENNE INC	525	
5	4261	HEWITT, JANET L	86	**
6	4261	HORTONS KIDS INC	540	
7	4261	IN THE GARDEN MISSIONS	54	
8	4261	LOUISIANA HOST COMMITTEE	1,620	**
9	4261	NATIONAL DIVERSITY COUNCIL	367	
10	4261	SALVATION ARMY	11	
11	4261	UNITED WAY	51,149	
12	4265	BLACKBAUD INC	15,766	**
13	4265	VANCEBURG LIONS CLUB	53	
14	4265	VETERANS IN ENERGY	1,657	
15		Subtotal	115,915	
16	**	Amounts not included in cost of service	\$ (17,472)	
17		Total Community Service Contributions/Donations Subject to Limitation	<u>\$ 98,443</u>	
			G-4 2b	

* The purpose is indicated in the title in the Description column.

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Economic Development Contributions & Donations
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Category	(3) Test Year Amount	(4) Brief Purpose of Organization *
1	4261	ARKANSAS ECONOMIC DEVELOPMENT	4,000	
2	4261	BOSSIER CHAMBER OF COMMERCE	2,079	
3	4261	CITY OF ATLANTA TX	2,000	
4	4261	COLLINGSWORTH COUNTY	500	
5	4261	DIERKS, CITY OF	1,000	
6	4261	FULTON, CITY OF	7,900	
7	4261	GREGG COUNTY	3,500	
8	4261	HOWARD COUNTY	2,000	
9	4261	KILGORE, CITY OF	2,000	
10	4261	LINDEN, CITY OF	1,500	
11	4261	LOCKESBURG, CITY OF	1,000	
12	4261	LONGVIEW SAFETY CITY INC	2,000	
13	4261	LONGVIEW, CITY OF	1,250	
14	4261	MCNAB, CITY OF	5,000	
15	4261	MENA, CITY OF	500	
16	4261	MOUNT VERNON, CITY OF	1,000	
17	4261	NASH, CITY OF	500	
18	4261	PITTSBURG, CITY OF	500	
19	4261	SEVIER COUNTY	1,000	
20	4261	SHREVEPORT GREEN	3,100	
21	4261	SHREVEPORT, CITY OF	150,500	
22	4261	SHREVEPORT-BOSSIER	1,775	
23	4261	SHREVEPORT-BOSSIER SPORTS COMMISSION	5,000	
24	4261	SILAM SPRINGS CHAMBER OF COMM	705	
25	4261	TEXARKANA, AR CITY OF	2,600	
26	4261	WALDRON, CITY OF	1,000	
27	4261	WINNSBORO, CITY OF	2,000	
28		Subtotal	205,909	
29	Sch G-4 2c 1	Billed From AEP Service Corporation	102,324	
30	**	Amounts not included in cost of service	\$ (50,822)	
31	Total Economic Development Contributions/Donations Subject to Limitation		<u>\$ 257,411</u>	
			G-4.2	

* The purpose is indicated in the title in the Description column

32 SWEPCO Direct Total Economic Development Contr/Donations Recl to 9302 205,909 A-3.14

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.2c.1 Summary of Economic Development Contributions & Donations
 For the Test Year Ended March 31, 2020

	(1)	(2)	(3)	(4)
Line No	FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization *
1	4261	AMERICAN WIND WILDLIFE INSTITUTE	\$ 1,050	
2	4261	EDISON ELECTRIC INSTITUTE	12,255	
3	4261	GRIDWISE ALLIANCE INC	2,160	**
4	4261	NCSL FOUNDATION FOR STATE LEGISLATURES	1,080	**
5	4261	SOUTHERN STATES ENERGY BOARD	5,400	
6	4261	UNITED STATES ENERGY ASSOCIATION	54	
7	4264	DEMOCRATIC GOVERNORS ASSOCIATION	10,918	**
8	4264	NATIONAL PETROLEUM COUNCIL	111	
9	4264	REPUBLICAN GOVERNORS ASSOCIATION	27,295	**
10	4264	REPUBLICAN STATE LEADERSHIP COMMITTEE	4,414	**
11	4264	UNITED STATES CHAMBER OF COMMERCE	27,389	
12	4265	NATIONAL CONFERENCE OF STATE	4,954	**
13	4265	NATIONAL PETROLEUM COUNCIL	3,605	
14	4265	SMART ELECTRIC POWER ALLIANCE	1,638	
15		Subtotal	<u>102,324</u>	
16	**	Amounts not included in cost of service	(50,822)	
17	Total Economic Development Contributions/Donations Subject to Limitation		<u><u>51,502</u></u>	
			G-4 2c	

* The purpose is indicated in the title in the Description column.

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Membership Dues Expense
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Category	(3) Schedule No.	(4) Test Year Amount	
1		Industry Organizations	G-4.3a	\$ 733,370	***
2		Business/Economic Organizations	G-4.3b	237,076	***
3		Professional Organizations	G-4.3c	112,253	***
4		Social/Recreational/Religious	G-4.3d	34,326	
5		Political	G-4.3e	44,268	
6	Total Membership Dues			\$ 1,161,293	
7	Less: Social/Recreational/Religious		G-4.3d	34,326	
8	Less: Political		G-4.3e	44,268	
9	Total Membership Dues Subject to Limitation			\$ 1,082,699	
				<u>G-4</u>	

*** Denotes membership dues amounts included in Cost of Service only.

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Industry Organization Dues
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	4264	EDISON ELECTRIC INSTITUTE	53,984	**
2	4264	ASSOCIATION OF ELECTRIC	8,689	**
3	9302	EDISON ELECTRIC INSTITUTE	481,431	
4	9302	UTILITY WATER ACT GROUP	42,662	
5	9302	MIDWEST OZONE GROUP	23,468	
6		Subtotal	<u>610,235</u>	
7	Sch G-4 3a 1	Billed From AEP Service Corporation	207,487	
8	**	Amounts not included in cost of service	\$ (84,351)	
9	Total Ind Org Dues Subject to Limitation		<u>\$ 733,370</u>	
			<u>G-4.3</u>	

* The purpose is indicated in the title in the Description column.

** These items are not being requested in cost of service

American Electric Power Service Corporation
Billings to Southwestern Electric Power Company
Schedule G-4.3a.1. Summary of Industry Organization Dues
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	9302	AHC GROUP INC	2,157	
2	9302	AMERICAN COAL ASH ASSOCIATION	3,598	
3	1520	AMERICAN COAL COUNCIL	89	**
4	4264	AMERICAN COALITION FOR CLEAN	1,118	**
5	9302	AMERICAN COALITION FOR CLEAN	10,058	**
6	4264	AMERICAN WIND ENERGY ASSOC	2,170	**
7	9302	AMERICAN WIND ENERGY ASSOC	41,223	
8	9302	AMERICAN WIND WILDLIFE INSTITUTE	4,321	
9	5000	ASHRAE	65	
10	9210	ASIS INTL ONLINE	73	
11	9302	ASSOCIATION OF EDISON ILLUMINATING CO	2,180	
12	9070	ASSOCIATION OF ENERGY	32	
13	9080	ASSOCIATION OF ENERGY	26	
14	9302	ASSOCIATION OF ENERGY	18	
15	9210	BOARD OF ENVIRONMENTAL	10	
16	9302	CHARTWELL INC	7,332	
17	4264	CLEAN AFFORDABLE RELIABLE ELECTRICITY	4,950	**
18	9302	CLEAN AFFORDABLE RELIABLE ELECTRICITY	14,850	
19	9302	DISTRIBUTED ENERGY FINANCIAL GROUP LLC	743	
20	5600	EDISON ELECTRIC INSTITUTE	146	
21	5800	EDISON ELECTRIC INSTITUTE	124	
22	9302	FREE ELECTRONS LLC	21,912	
23	9302	GLOBAL SUSTAINABLE ELECTRICITY PARTNRSHP	13,104	
24	4264	GRIDWISE ALLIANCE INC	554	**
25	9302	GRIDWISE ALLIANCE INC	1,662	**
26	9210	HEALTH ACTION COUNCIL	675	**
27	9210	HR CERTIFICATION INSTI	26	
28	5660	IEEE	12	
29	9302	IEEE	3	
30	5630	IEEE CB CONFERENCE	16	
31	1630	INSTITUTE SUPPLY MGMT	119	**
32	5600	ISA	40	
33	5710	ISA	14	
34	5660	ISACA	29	
35	9210	ISACA	40	
36	9210	ISACA	77	**
37	9230	ISACA	25	
38	9302	ITRON INC	346	
39	5000	NACE INTERNATIONAL	101	**
40	9302	NATIONAL ASSOCIATION FOR ENVIRONMENTAL	726	
41	9302	NATIONAL COAL TRANSPORTATION ASSOCIATION	834	
42	9302	NATIONAL SAFETY COUNCIL	1,225	
43	9210	NCARB RENEWAL	24	
44	5000	NFPA NATL FIRE PROTECT	114	
45	5800	NFPA NATL FIRE PROTECT	16	
46	5600	NORTH AMERICAN ELECTRI	157	
47	5600	NORTH AMERICAN ELECTRI	24	**
48	5612	NORTH AMERICAN ELECTRI	51	
49	5660	NORTH AMERICAN ELECTRI	24	
50	9302	NORTH AMERICAN ELECTRI	24	
51	5600	NORTH AMERICAN ELECTRIC R	54	
52	9302	NORTH AMERICAN ENERGY MARKETS ASSOC	817	
53	9302	NORTH AMERICAN ENERGY STANDARDS BOARD	855	

American Electric Power Service Corporation
Billings to Southwestern Electric Power Company
Schedule G-4 3a.1. Summary of Industry Organization Dues
For the Test Year Ended March 31, 2020

Line No	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
54	5000	NORTH AMERICAN GENERATOR FORUM	741	
55	5660	NORTH AMERICAN TRANSMISSION FORUM INC	35,533	
56	5660	OATI, INC	12	
57	9302	OHIO FORUM	59	
58	9210	PLATTS	95	
59	9302	SMART ELECTRIC POWER ALLIANCE	6,349	
60	1510	SOCIETY FOR MINING MET	82	**
61	9302	SOUTHEAST LABOR & MANAGEMENT PUBLIC	548	
62	9302	SOUTHERN STATES ENERGY BOARD	540	
63	9302	UCA USERS GROUP	836	
64	9302	UNITED STATES ENERGY ASSOCIATION	538	
65	9302	US NATIONAL COMMITTEE-CIGRE	1,923	
66	9302	WILDLIFE HABITAT COUNCIL INC	1,613	
67	9302	WILDTRIUMPHS LDA	4,376	
68	9302	WIRES	15,258	
69		Subtotal	207,487	
70	**	Amounts not included in cost of service	\$ (21,678)	
71	Total Industry Organization Dues Subject to Limitation		\$ 185,809	
			G-4 3a	

* The purpose is indicated in the title in the Description column

** These items are not being requested in cost of service

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Business/Economic Dues
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	4265	ARKANSAS STATE CHAMBER OF COMMERCE	1,000	
2	4265	ATLANTA AREA CHAMBER OF COMMERCE	1,000	
3	4265	BOSSIER CHAMBER OF COMMERCE	810	
4	4265	CHAMBER OF COMMERCE	14,700	
5	4265	DAINGERFIELD CHAMBER OF COMMERCE	500	
6	4265	FAYETTEVILLE CHAMBER OF COMMERCE	10,950	
7	4265	FRANKLIN CO CHAMBER OF COMMERCE	250	
8	4265	GRAND SALINE CHAMBER OF COMM	200	
9	4265	GREATER BENTONVILLE AREA	5,500	
10	4265	GREATER MARSHALL CHAMBER OF COMMERCE	2,500	
11	4265	GREATER SHREVEPORT CHAMBER OF	850	
12	4265	GREENWOOD CHAMBER OF COMMERCE	1,250	
13	4265	HAWKINS CHAMBER OF COMMERCE	400	
14	4265	HENDERSON AREA CHAMBER OF COMMERCE	2,500	
15	4265	HOPE-HEMPSTEAD COUNTY CHAMBER	500	
16	4265	HUGHES SPRINGS CHAMBER OF COMMERCE	750	
17	4265	KILGORE CHAMBER OF COMMERCE	3,050	
18	4265	LITTLE RIVER CHAMBER OF COMMERCE	900	
19	4265	MARION COUNTY CHAMBER OF COMMERCE	950	
20	4265	MEMPHIS CHAMBER OF COMMERCE	300	
21	4265	MOUNT PLEASANT / TITUS COUNTY	500	
22	4265	MT PLEASANT CHAMBER OF COMMERCE	875	
23	4265	NASHVILLE CHAMBER OF COMMERCE	1,240	
24	4265	NEW BOSTON CHAMBER OF COMMERCE	500	
25	4265	NORTHWEST DISTRICT OF THE ARKANSAS	45	
26	4265	PANOLA COUNTY CHAMBER OF COMMERCE	1,000	
27	4265	PRESCOTT-NEVADA COUNTY CHAMBER	500	
28	4265	ROGERS-LOWELL AREA CHAMBER OF COMMERCE	15,000	
29	4265	SHELBY COUNTY	250	
30	4265	SILAM SPRINGS CHAMBER OF COMM	3,500	
31	4265	SOUTH LOGAN COUNTY	750	
32	4265	SPRINGDALE CHAMBER OF COMMERCE	8,050	
33	4265	TEXARKANA CHAMBER OF COMMERCE	11,300	
34	9210	ASSOCIATION OF LOUISIANA	300	
35	9210	INTERNATIONAL ECONOMIC DEV COUNCIL	435	
36	9302	ARKANSAS ECONOMIC DEVELOPERS	300	
37	9302	ARKANSAS ENVIRONMENTAL FEDERATION	1,800	
38	9302	ATLANTA AREA CHAMBER OF COMMERCE	250	
39	9302	BOONEVILLE DEVELOPMENT CORP	500	
40	9302	BOSSIER CHAMBER OF COMMERCE	1,075	
41	9302	CHAMBER OF COMMERCE	7,860	
42	9302	CLARENDON CHAMBER OF COMMERCE	300	
43	9302	COORDINATING & DEVELOPMENT CORP	500	
44	9302	DAINGERFIELD CHAMBER OF COMMERCE	300	
45	9302	DEQUEEN/SEVIER COUNTY	450	
46	9302	FAYETTEVILLE CHAMBER OF COMMERCE	3,871	
47	9302	FRANKLIN COUNTY INDUSTRIAL FOUNDATION	100	
48	9302	GILMER AREA CHAMBER OF COMMERCE	300	
49	9302	GLADEWATER CHAMBER OF COMMERCE	150	
50	9302	GRAND SALINE CHAMBER OF COMM	125	
51	9302	GREATER BENTONVILLE AREA	500	
52	9302	GREATER BOSSIER ECON DEV FOUND	1,000	
53	9302	GREATER MARSHALL CHAMBER OF COMMERCE	650	
54	9302	GREATER SHREVEPORT CHAMBER OF	4,250	
55	9302	GREENWOOD CHAMBER OF COMMERCE	800	
56	9302	HENDERSON AREA CHAMBER OF COMMERCE	500	
57	9302	HOPE-HEMPSTEAD COUNTY CHAMBER	500	
58	9302	KILGORE CHAMBER OF COMMERCE	565	
59	9302	LA STATE COMMITTEE	5,500 **	
60	9302	LITTLE RIVER CHAMBER OF COMMERCE	500	

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Business/Economic Dues
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
61	9302	LITTLE ROCK REGIONAL CHAMBER OF COMMERCE	350	
62	9302	LOUISIANA ASSOCIATION OF	3,990	
63	9302	LOUISIANA CLEAN FUELS	5,000	
64	9302	MEMPHIS CHAMBER OF COMMERCE	200	
65	9302	MENA/POLK COUNTY CHAMBER OF	750	
66	9302	MINEOLA CHAMBER OF COMMERCE	250	
67	9302	MOUNT PLEASANT / TITUS COUNTY	308	
68	9302	NASHVILLE CHAMBER OF COMMERCE	450	
69	9302	NATCHITOCHES CHAMBER OF COMMERCE	700	
70	9302	NATIONAL DEFENSE INDUSTRY ASSOCIATION	40	
71	9302	NEW BOSTON CHAMBER OF COMMERCE	130	
72	9302	NORTHWEST LOUISIANA	550	
73	9302	NORTHWEST OKLAHOMA ALLIANCE	1,000	
74	9302	PANOLA COUNTY CHAMBER OF COMMERCE	175	
75	9302	PRESCOTT-NEVADA COUNTY CHAMBER	500	
76	9302	ROGERS-LOWELL AREA CHAMBER OF COMMERCE	1,801	
77	9302	SABINE PARISH CHAMBER OF COMMERCE	550	
78	9302	SHAMROCK CHAMBER OF COMMERCE	120	
79	9302	SHREVEPORT-BOSSIER	275	
80	9302	SOUTHEASTERN WIND COALITION	5,000	
81	9302	SOUTHERN ECONOMIC DEVELOPMENT COUNCIL	250	
82	9302	SOUTHWEST ARKANSAS DEVELOPMENT ALLIANCE	500	
83	9302	SPRINGDALE CHAMBER OF COMMERCE	1,800	
84	9302	TEXARKANA CHAMBER OF COMMERCE	4,007	
85	9302	UNITED PARCEL SERVICE INC	55	**
86	9302	WINNSBORO AREA CHAMBER OF COMM	120	
87		Subtotal	154,622	
88	Sch G-4 3b 1	Billed From AEP Service Corporation	148,482	
89	**	Amounts not included in cost of service	(66,029)	
90		Total Business and Economic Dues Subject to Limitation	<u>\$ 237,076</u>	
			G-4.3	
91		SWEPCO Direct Business and Economic Dues Reclassified to 9302	92,370	A-3 14

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4 3b.1: Summary of Business/Economic Dues
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
9120	AMERICAN MARKETING ASS	\$ 30	
5800	AWPA	22	
9302	BLACK & VEATCH LTD	4,331	
4264	BUSINESS ROUNDTABLE	8,066	**
9302	BUSINESS ROUNDTABLE	24,198	**
9210	CENTRAL OHIO DIVERSITY CONSORTIUM	84	**
9302	CHIEF EXECUTIVES FOR CORPORATE PURPOSE	1,620	
9210	COUNCIL ON STATE TAXATION	1,302	
5000	DRI Cisco Systems	20	
9210	G A L GAGE CO	(2)	**
9302	GLOBAL LISTED INFRASTRUCTURE	1,828	
9210	HARVARD BUSINESS REVIE	15	
5600	INSIGHT DIRECT USA INC	19	
9120	INT IN SOUTHERN ECONO	25	
9302	L MARKS LIMITED	2,216	
9120	MID-AMERICA ECONOMIC D	(28)	
9302	MIDEAST LABOR & MANAGEMENT PUBLIC	538	**
9302	NATIONAL ASSOCIATION OF BUSINESS	655	
4264	NATIONAL ASSOCIATION OF MANUFACTURERS	1,529	**
9302	NATIONAL ASSOCIATION OF MANUFACTURERS	6,115	**
9302	S&P GLOBAL MARKET INTELLIGENCE	3,506	
9302	UNITED STATES BUSINESS COUNCIL FOR	807	
4264	UNITED STATES CHAMBER OF COMMERCE	17,743	**
9302	UNITED STATES CHAMBER OF COMMERCE	70,973	
9302	WOMEN FOR ECONOMIC & LEADERSHIP	668	
9210	WSJ CONFERENCES	2,202	**
	Subtotal	148,482	
	** Amount Not Included in Cost of Service	(60,474)	
G-4.3b - Business and Economic Dues Total		\$ 88,009	
		G-4.3b	

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Professional Dues
For the Test Year Ended March 31, 2020

Line No	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	4210	BANK OF AMERICA	129	
2	4264	LOUISIANA ASSOCIATION OF	1,710	
3	4265	BANK OF AMERICA	4,094	
4	4265	HARP, JOHNNY	1,000	
5	4265	HARP, VALARIE	1,000	
6	4265	INDEPENDENCE BOWL	2,580	
7	4265	MILFORD, JEFFERY A	475	
8	4265	MILLER, MELISSA	500	
9	4265	MURRY, MATTHEW	500	
10	4265	PROCELL, DONNA B	56	
11	4265	WINUP	90	
12	4265	AMERICAN INSTITUTE OF ARCHITECTS	750	
13	4265	ARKANSAS ADVANCED ENERGY ASSOCIATION	500	
14	4265	ARKANSAS ECONOMIC DEVELOPMENT	800	
15	4265	ARKANSAS MUNICIPAL LEAGUE	1,000	
16	4265	ASSOCIATION OF ENERGY ENGINEERS	750	
17	4265	BANK OF AMERICA	502	
18	4265	DEQUEEN/SEVIER COUNTY	1,500	
19	4265	HOME BUILDERS ASSOCIATION	500	
20	4265	HOME BUILDERS ASSOCIATION OF TEXARKANA	400	
21	4265	LEADERSHIP TEXARKANA	4,300	
22	4265	LOUISIANA ASSOCIATION OF	1,500	
23	4265	MOUNT PLEASANT / TITUS COUNTY	925	
24	4265	NORTHWEST ARKANSAS HOMEBUILDERS ASSOC	200	
25	4265	RED RIVER LONE STAR SUPPORT COMMITTEE	5,000	
26	4265	TYSON BASS ASSOCIATION	500	
27	4265	WINUP	91	
28	5000	BANK OF AMERICA	312	
29	5020	BANK OF AMERICA	154	
30	5060	BANK OF AMERICA	219	
31	5060	TEXAS, STATE OF	3,601	
32	5100	BANK OF AMERICA	453	
33	5140	BANK OF AMERICA	918	
34	5600	BANK OF AMERICA	796	
35	5800	BANK OF AMERICA	12	
36	5880	BANK OF AMERICA	248	
37	5930	BANK OF AMERICA	603	
38	5930	FREELAND, JOHN M	450	
39	9010	BANK OF AMERICA	75	
40	9070	BANK OF AMERICA	128	
41	9080	BANK OF AMERICA	100	
42	9080	BANK OF AMERICA	620	
43	9210	ARKANSAS PRESS ASSOCIATION	300	
44	9210	ARKANSAS SOCIETY OF	125	
45	9210	BANK OF AMERICA	4,469	
46	9210	GLASGOW, RICHARD K	351	
47	9210	MILFORD, JEFFERY A	15	
48	9302	ARKANSAS ADVANCED ENERGY ASSOCIATION	2,000	
49	9302	ARKANSAS ECONOMIC DEVELOPERS	300	
50	9302	ASSOCIATION OF ELECTRIC	3,194 **	
51	9302	COLLINGSWORTH CHAMBER OF COMMERCE	100	
52	9302	COMMITTEE OF 100	2,090	
53	9302	EAST TEXAS BUILDERS ASSOC	480	
54	9302	EAST TEXAS CITY MANAGERS ASSOCIATION	50	
55	9302	FOUR STATES FAIR ASSOCIATION	100	
56	9302	HEMPSTEAD COUNTY ECONOMIC DEVELOPMENT	1,200	
57	9302	HOME BUILDERS ASSOCIATION	545	
58	9302	HOME BUILDERS ASSOCIATION OF TEXARKANA	500	
59	9302	LEADERSHIP TEXARKANA	50	
60	9302	LOUISIANA HEAT PUMP ASSOCIATION	475	
61	9302	NORTH SHREVEPORT BUSINESS ASSOICATION	50	
62	9302	NORTHEAST TEXAS ECONOMIC	100	

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Professional Dues
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
63	9302	NORTHWEST ARKANSAS COUNCIL	10,000	
64	9302	NORTHWEST ARKANSAS HOMEBUILDERS ASSOC	450	
65	9302	NORTHWEST LOUISIANA	650	
66	9302	SHREVEPORT ASSOCIATION OF BOMA	460	
67	9302	SOUTHEASTERN ELECTRIC EXCHANGE	8,692	
68	9302	TEXAS ECONOMIC DEVELOPMENT COUNCIL	1,000	
69	9350	BANK OF AMERICA	90	
70		Subtotal	77,877	
71	Sch G-4 3c 1	Billed From AEP Service Corporation	40,631	
73	**	Amounts not included in cost of service	(6,255)	
74		Total Professional Dues Subject to Limitation	112,253	
			G-4 3	
75		SWEPKO Direct Professional Dues Reclassified to 9302	31,352	A-3 14

* The purpose is indicated in the title in the Description column

** These items are not being requested in cost of service

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.3c1: Summary of Professional Dues (AEPSC)
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
9210	AABE	\$ 30	
5600	AACE INC	25	
9230	AACE INC	12	
9210	AAPL LANDMAN ASSOCIATI	42	
9210	ACCOUNTANCY BOARD	49	
9210	ACCOUNTANCY BOARD	21	**
9210	ACCOUNTANCY BOARD OHIO	20	
9210	ACEDS	83	
9210	ACFE	24	
9230	ACFE	25	
9210	ACGIH	17	
9210	ACMP	20	
1070	ACS MEMBERSHIP	32	**
9210	AIA PRODUCTS / DUES	79	
1520	AICPA ORDER	58	**
5570	AICPA ORDER	69	**
5880	AICPA ORDER	(45)	
5880	AICPA ORDER	89	**
9210	AICPA ORDER	398	
9210	AICPA ORDER	74	**
9210	AMERICAN BAR ASSOCIATI	64	
9210	AMERICAN BOARD OF IND	35	
9210	AMERICAN INDUSTRIAL HY	133	
9302	American Institute of CPAs	30	
5570	AMERICAN METEOROLOGICA	67	
5600	AMERICAN SOCIETY OF SA	25	
5660	AR.GOV/STPAYMENT	5	
9210	AR.GOV/STPAYMENT	385	
9210	ARDC	41	**
5000	ARMA INTERNATIONAL	2	
9210	ARMA INTERNATIONAL	39	
9230	ARMA INTERNATIONAL	11	
5000	ASA-SSSA-CSSA	176	
5600	ASCE	16	
5660	ASCE PURCHASING	20	
9230	ASCE PURCHASING	31	
1070	ASME	26	**
5000	ASME	39	
5060	ASME	42	
5660	ASME	90	
5000	ASMINTERNAT	28	
9210	ASSOC CORP COUNSEL LBO	41	
5100	ASSOCIATION OF DIVING	212	
1070	AWS E-COMMERCE	56	**
5600	BD OF RFPE & LAND SURV	148	
5660	BD OF RFPE & LAND SURV	9	
9302	BD OF RFPE & LAND SURV	9	
1070	BOARD CERT SAFE PRO	5	**
5600	BOARD CERT SAFE PRO	32	
9210	BOARD CERT SAFE PRO	290	
9260	BOARD CERT SAFE PRO	15	
1630	BOMA Columbus	115	**
9250	CEAT PROF DEV	13	

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.3c.1. Summary of Professional Dues (AEPSC)
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
9210	CFA INSTITUTE	48	
9230	CFA INSTITUTE	185	
5570	CLB WINUP	21	
5600	CLB WINUP	20	
5660	CLB WINUP	6	
9120	CLB WINUP	19	
9210	CLB WINUP	8	
9230	CLB WINUP	10	
9260	CLB WINUP	7	
5600	COLS BAR ASSOC	3	
5630	COLS BAR ASSOC	27	
5660	COLS BAR ASSOC	21	
9210	COLS BAR ASSOC	91	
5600	DC BAR	20	
5600	DEPARTMENT OF PROFESSI	11	
5000	DRI Cisco Systems	8	
5000	DRI CISCO WEBEX	4	
9210	DRI INC CHICAGO IL	73	
9210	DSHS REGULATORY PROG	389	
1070	ELICENSE TRANSACT. FEE	0 **	
5000	ELICENSE TRANSACT. FEE	65	
5060	ELICENSE TRANSACT. FEE	81	
5350	ELICENSE TRANSACT. FEE	(9)	
5350	ELICENSE TRANSACT. FEE	20 **	
5600	ELICENSE TRANSACT. FEE	30	
5600	ELICENSE TRANSACT. FEE	4 **	
5660	ELICENSE TRANSACT. FEE	18	
5800	ELICENSE TRANSACT. FEE	4	
5880	ELICENSE TRANSACT. FEE	30	
9210	ELICENSE TRANSACT FEE	104	
9302	ELICENSE TRANSACT. FEE	8	
5600	ENERGY BAR ASSOCIATION	25	
5000	ENVIROCERT INTERNATIONAL	122	
5000	EPRI	72	
9210	EXECUTIVE WOMEN INTERN	86	
9302	G100 INC	24,303	
9230	IAPP	30	
9120	IEDC ONLINE	31	
5570	IEEE PRODUCTS & SERVIC	52	
5600	IEEE PRODUCTS & SERVIC	130	
5800	IEEE PRODUCTS & SERVIC	100	
5880	IEEE PRODUCTS & SERVIC	60	
9260	IEEE PRODUCTS & SERVIC	17	
9302	IEEE PRODUCTS & SERVIC	134	
9260	INSTITUTE INTERNAL	2 **	
1630	INVESTMENT RECOVERY AS	58 **	
9210	IPMA	71	
9302	IPMA	35	
1070	ISC 2	31 **	
9210	ISC 2	9	
9210	KENTUCKY BAR ASSOCIATI	38	
5600	KYBRD ENG LAND SURV	16	
5660	KYBRD ENG LAND SURV	9	

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4 3c1 Summary of Professional Dues (AEPSC)
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
5880	KY-SEC OF STATE	1	
1510	LA ENGINEERING SOCIETY	48	**
5000	LAPELS	160	
5660	LAPELS	7	
5600	LAWLINE / FURTHERED	9	
9210	Louisiana dept of insurance	6	**
9210	NACD ONLINE	49	
1630	NAPCP	50	**
9302	NATIONAL SCIENCE TEACH	9	**
5060	NATIONAL SOCIETY OF PR	74	
5660	NATIONAL SOCIETY OF PR	18	
9302	NATIONAL SOCIETY OF PR	18	
5000	NATL BOARD OF B & PV I	25	
5000	NATL REGTRY OF CERT CH	59	
5600	NCEES	43	
5600	NCEES.ORG	(2)	
5660	NCEES.ORG	3	
9302	NCEES.ORG	(21)	
9302	NCEES ORG	47	**
9210	NIPR LICENSING SERV	4	**
9210	NY STATE BAR	13	
5570	OF MANAGEMENT ACCTS	57	
9210	OF MANAGEMENT ACCTS	30	
1070	OH ENG/SUR BD REV	7	**
5000	OH ENG/SUR BD REV	51	
5000	OH ENG/SUR BD REV	11	**
5060	OH ENG/SUR BD REV	43	
5600	OH ENG/SUR BD REV	40	
5660	OH ENG/SUR BD REV	14	
5880	OH ENG/SUR BD REV	5	
9210	OH ENG/SUR BD REV	43	
9302	OH ENG/SUR BD REV	3	
5600	OHIO NOTARY COMMISSION	1	
5600	Ohio Professional Engineers Board	3	
5060	OHIO ST BAR	5	
5660	OHIO ST BAR	6	
9210	OHIO ST BAR	275	
9230	OHIO ST BAR	34	
9210	Ohio State Board of Regis	24	
5600	Ohio State Board of Registration	3	
5660	Ohio State Board of Registration for PE	37	
9210	Ohio State Board of Registration for PEs	11	
5660	OK State Board of Engineers and Surveyor	9	
9210	OKLAHOMA SOCIETY CPAS	97	
5600	Oklahoma State Board of Licensure	9	
9210	OSC OHIO SOCIETY OF CPAS	78	
9210	OSC OHIO SOCIETY OF CPAS	39	**
9210	PA ATTRNY REGISTRATN F	48	
9210	PAYPAL ACMP OHIO ACMP	3	
5660	PAYPAL ENGINEERSFO	18	
5600	PAYPAL IAP2 USA	11	
4265	PAYPAL WINUP	10	**
5860	PAYPAL WINUP	3	

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.3c1: Summary of Professional Dues (AEPSC)
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
4265	PAYPAL WINUP OHIO	1 **	
5600	PAYPAL WINUP OHIO	6	
9210	PAYPAL WINUP OHIO	1	
9210	PP_Rel	488	
5600	Project Management Academy	78	
1070	PROJECT MGMT INSTITUT	773 **	
1630	PROJECT MGMT INSTITUT	122 **	
5000	PROJECT MGMT INSTITUT	762	
5060	PROJECT MGMT INSTITUT	88	
5600	PROJECT MGMT INSTITUT	388	
5630	PROJECT MGMT INSTITUT	35	
5660	PROJECT MGMT INSTITUT	85	
5880	PROJECT MGMT INSTITUT	61	
9030	PROJECT MGMT INSTITUT	18	
9210	PROJECT MGMT INSTITUT	125	
9210	PROJECT MGMT INSTITUT	14 **	
9230	PROJECT MGMT INSTITUT	11	
9230	PROJECT MGMT INSTITUT	17 **	
9302	PROJECT MGMT INSTITUT	17	
9210	PRSA	39	
9301	PRSA	35	
9302	RELA	892	
9230	RIMS MEMBERSHIP-EVENT	121	
9120	SAME NATIONAL	4	
1070	SATELLITE WORKSPACE CE	33 **	
5600	SATELLITE WORKSPACE CE	6	
9302	SHAREHOLDER SERVICES A	87	
9210	SHRM	42	
9210	SHRM MEMBER601071755	16	
9210	SOCIETY FOR HUMAN RESO	33	
9210	SOCIETY OF CORPORATE S	522 **	
9210	Society of Depreciatio	18	
9210	SOCIETYFORHUMANRESOURC	34	
9220	SOCIETYFORHUMANRESOURC	37	
9220	SOCIETYFORHUMANRESOURC	(18) **	
9210	SP PROLAWCLE	11	
5600	SQ SQ CBA - NOTARY &	3	
5000	SQU SQ SFPE - CENTRAL	11	
9210	STATE BAR OF MICHIGAN	31	
9210	State Bar of Texas	26	
9210	STATE BAR TX-DUES-WEB	448	
9230	STATE BAR TX-DUES-WEB	106	
5000	STATE OF MI LICENSING	322	
5350	STATE OF MI LICENSING	9	
5350	STATE OF MI LICENSING	11 **	
9210	STATE OF MI LICENSING	20 **	
5000	State of Ohio	11	
9210	State of Ohio	11	
1630	SUPREME COURT OF OHIO	61 **	
5570	SUPREME COURT OF OHIO	29 **	
5600	SUPREME COURT OF OHIO	60	
5630	SUPREME COURT OF OHIO	42 **	
5660	SUPREME COURT OF OHIO	83	

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4 3c1: Summary of Professional Dues (AEPSC)
 For the Test Year Ended March 31, 2020

FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
9210	SUPREME COURT OF OHIO	764	
9210	SUPREME COURT OF OHIO	178	**
9230	SUPREME COURT OF OHIO	38	
5600	TEES EE & CIGRE	5	
5660	TEES EE & CIGRE	34	
5600	Texas Board of Engineers	3	
9210	THE FLORIDA BAR	31	
9210	THE INST OF INT AUDITO	932	
9230	The Ohio Supreme Court	38	
9210	TSBPA IND LIC RENEW	23	
9210	TULSA AREA HUMAN RESOU	16	
5000	TX BD ENG LIC RENEW	40	
5060	TX BD ENG LIC RENEW	10	
5600	TX BD ENG LIC RENEW	7	
5660	TX BD ENG LIC RENEW	7	
5800	TX BD ENG LIC RENEW	3	
1070	UDEMY ONLINE COURSES	292	**
9120	URISA	20	
5600	VA DPOR	15	
9210	VA DPOR	19	
9302	WINUP	8	
9230	World at Work	22	
1070	WORLD SAFETY ORGANIZ	21	**
5000	WORLD SAFETY ORGANIZ	32	
1630	WV TREASURY BASIC	12	**
9210	WWW.TEEOCA.ORG	3	
	Subtotal	40,631	
	** Amount Not Included in Cost of Service	(3,061)	
G-4.3c - Professional Organizations Total		\$ 37,570	
		G-4.3c	

SOUTHWESTERN ELECTRIC POWER COMPANY
 Summary of Social, Recreational, Fraternal or Religious Expenses
 For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	4264	CLARENDON COMMUNITY FUND	750	**
2	4264	GEAUX 4 KIDS	1,000	**
3	4264	GREAT TEXAS BALLOON RACE	1,500	**
4	4264	LONGVIEW, CITY OF	750	**
5	4264	OZARK GUIDANCE CENTER FOUNDATION	300	**
6	4264	ROGERS PUBLIC EDUCATION	500	**
7	4264	SHREVEPORT/BOSSIER WASHINGTON MARDI GRAS	7,000	**
8	4264	STRAND THEATRE OF SHREVEPORT	2,177	**
9	4264	TWIN CITY ROLLER DERBY	250	**
10	4264	ERIC SKRMETTA CAMPAIGN FUND	1,500	**
11	4264	FOSTER CAMPBELL CAMPAIGN	5,000	**
12	4264	LOUISIANA ELECTRIC UTILITY	5,000	**
13	4265	PETROLEUM CLUB OF SHREVEPORT	215	**
14	4265	ATLANTA LIONS CLUB	100	**
15	4265	EAST TEXAS CHILI POD	500	**
16	4265	GENTRY MAIN STREET	1,000	**
17	4265	INDEPENDENCE BOWL	200	**
18	4265	LONGVIEW LIONS CLUB	60	**
19	4265	PEA RIDGE LIONS CLUB	250	**
20	4265	POLICE JURY ASSOCIATION OF LOUISIANA	500	**
21	5060	LONGVIEW LIONS CLUB	120	**
22	5140	NORTHEAST TEXAS FIREMENS ASSOCIATION	25	**
23	9302	MARTIN LUTHER KING COMMUNITY DEVELOPMENT	500	**
24	9302	SHREVEPORT BOSSIER AFRICAN	500	**
25	9302	SHREVEPORT-BOSSIER	275	**
26	4265	Billings to Southwestern Electric Power Company	9,473	**
27		Subtotal	39,446	
88	Sch G-4 3d 1	Billed From AEP Service Corporation	(5,120)	
28	**	Amounts not included in cost of service	(57,134)	
29		Total Social/Recreational/Fraternal or Religious Expenses	(22,808)	
			G-4.3	

* The purpose is indicated in the title in the Description column

** These items are not being requested in cost of service.

American Electric Power Service Corporation
Billings to Southwestern Electric Power Company
Schedule G-4.3d.1- Summary of Social, Recreational, Fraternal or Religious Expenses
For the Test Year Ended March 31, 2020

Line No.	FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
1	9210	1RP TM Club	\$ 6	**
2	5600	AEP Trance Mission Toastmaster	3	
3	5060	Amazon Prime	3	
4	5660	Amazon Prime	10	
5	9210	Amazon Prime	2	
6	5060	Amazon Prime KQ4A56X53	1	**
7	5660	Amazon Prime KQ4A56X53	1	**
8	5060	Amazon Prime Z00A98KM3	2	
9	5660	Amazon Prime Z00A98KM3	2	
10	5660	AMAZON COM SL17U7DO3 A	9	**
11	1520	ASTM FEES/PUBLICATIONS	15	**
12	5000	ASTM FEES/PUBLICATIONS	(18)	
13	9210	ASTM FEES/PUBLICATIONS	19	
14	5000	ASTM PUBLICATIONS/FEES	12	
15	9210	B2B Prime MN9OW8DF2	13	**
16	9302	BOSTON COLLEGE/CCC	1,299	**
17	4265	C200	203	**
18	9210	CAPITAL CITY ORGANIZAT	4	
19	5600	CIAPR SODALIS	24	
20	5660	CIAPR SODALIS	12	
21	5660	Costco	7	
22	9210	EDIREGISTRATION	21	
23	9030	EPAYRESOURCES	91	
24	9210	FISHER COLLEGE WEB PAY	8	**
25	9210	LEADERSHIP COLUMBUS	6	
26	9210	NABE	58	
27	4265	New Albany Country Club	926	**
28	9120	PAYPAL JASCO	158	
29	5600	PPI2PASS.COM	58	
30	9302	PUBLIC AFFAIRS COUNCIL	1,408	**
31	4265	RICK MILLER COMMUNICATIONS	41	**
32	9210	Rotary	14	
33	5060	SAMSClub.COM	8	
34	5600	SAMSClub.COM	6	
35	5660	SAMSClub.COM	10	
36	9210	SCCE/HCCA	63	
37	1520	SMK SURVEYMONKEY.COM	43	**
38	5570	SMK SURVEYMONKEY.COM	52	
39	9302	SOCIAL MEDIA ORG	1,613	
40	1630	SQ SQ TRANCE MISSION	43	**
41	1630	SQ TRANCE MISSION TOA	32	**
42	1070	TAX EXECUTIVES INSTITUTE, INC.	0	**
43	4264	TAX EXECUTIVES INSTITUTE, INC.	9,967	**
44	4265	TAX EXECUTIVES INSTITUTE, INC.	71	**
45	5660	TAX EXECUTIVES INSTITUTE, INC.	10,686	
46	9210	TAX EXECUTIVES INSTITUTE, INC.	531	
47	9220	TAX EXECUTIVES INSTITUTE, INC.	(37)	
48	9220	TAX EXECUTIVES INSTITUTE, INC.	18	**
49	9230	TAX EXECUTIVES INSTITUTE, INC.	(361)	
50	9302	TAX EXECUTIVES INSTITUTE, INC.	(36,151)	
51	4265	The Columbus Club	2,547	**
52	9302	THE ELEARNING GUILD	30	
53	1070	Toastmasters	14	**
54	1630	Toastmasters	24	**

American Electric Power Service Corporation
Billings to Southwestern Electric Power Company
Schedule G-4 3d.1 Summary of Social, Recreational, Fraternal or Religious Expenses
For the Test Year Ended March 31, 2020

Line No.	FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
55	5000	Toastmasters	33	
56	5060	Toastmasters	57	
57	5570	Toastmasters	24	
58	5600	Toastmasters	17	
59	5630	Toastmasters	2	
60	5800	Toastmasters	4	
61	9030	Toastmasters	19	
62	9210	Toastmasters	20	
63	9210	Toastmasters	5 **	
64	9230	Wal Mart	12	
65	9210	WEBCE	4	
66	9230	WEBCE	13	
67	4265	Wedgewood Country Club	994 **	
68	9302	WWW FCCOSPE.ORG	46	
69		Subtotal	(5,120)	
70		** Amount Not Included in Cost of Service	(17,688)	
71		Social/Recreational/Religious Total	\$ (22,808)	
			G-4 3d	

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Political Organizations Expense
For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Test Year Amount	(4) Brief Purpose of Organization*
1	4264	LOUISIANA REPUBLICAN	600	**
2	4264	REPUBLICAN PARTY OF ARKANSAS	2,500	**
3	4264	REPUBLICAN PARTY OF BENTON COUNTY	1,000	**
4	4264	TEXAS CONSERVATIVE COALITION	7,500	**
5		Subtotal	11,600	
6	Sch G-4.3e.1	Billed From AEP Service Corporation	32,668	
7	**	Amounts not included in cost of service	(44,268)	
8		Total Political Organizations Expenses	-	
			G-4 3	

* The purpose is indicated in the title in the Description column.

** These items are not being requested in cost of service.

American Electric Power Service Corporation
 Billings to Southwestern Electric Power Company
 Schedule G-4.3e 1: Summary of Political Organizations Expense
 For the Test Year Ended March 31, 2020

Line No.	FERC ACCT	Category	Test Year Amount	Brief Purpose of Organization
1	9210	AMERICAN BENEFITS COUNCIL	\$ 688 **	
2	9210	BONNIER CORPORATION	2,683 **	
3	9302	NATIONAL GOVERNORS ASSOCIATION	22,131 **	
4	9302	NATIONAL JOURNAL GROUP INC	1,816 **	
5	4264	RIPON SOCIETY	3,670 **	
6	9302	THE US ASSOCIATION OF FORMER	1,638 **	
7	5000	WEST VIRGINIA, STATE OF	42 **	
8		Subtotal	32,668	
9		** Amount Not Included in Cost of Service	(32,668)	
10		Political Organizations Total	\$ -	
			G-4.3e	

SOUTHWESTERN ELECTRIC POWER COMPANY
 Summary of Exclusions from Test Year Expense
 For the Test Year Ended March 31, 2020

Line	(1) Description	(2) Schedule No	(3) Test Year Amount
1	Legislative Advocacy Expense	G-5 1	\$917,661
2	Penalties and Fines	G-5.2	1,234,411
3	Other Exclusions	G-5.3	0
4	Social/Recreational/Religious	G-4.3d	39,446
5	Political	G-4.3e	11,600
6	Total		<u>\$2,203,118</u>

NOTE: These expenses are not included in SWEPCO's requested cost of service.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Analysis of Legislative Advocacy
 For the Test Year Ended March 31, 2020

(1) Line No	(2) FERC Acct	(3) Individual or Description	(4) Test Year Amount	(5) Amt Included in Cost of Svce	(6) Method	(7) % of Salary
1	426 4	Community Affairs Fayetteville	\$2,728	\$0	Direct & Allocated	0.00%
2	426 4	Community Affairs Shreveport	5,452	\$0	Direct & Allocated	0.01%
3	426.4	SWEPSCO Administrative	8,656	\$0	Direct & Allocated	0.01%
4	426 4	SWEPSCO Corp Comm	2,191	\$0	Direct & Allocated	0.00%
5	426 4	SWEPSCO External Affairs	5,738	\$0	Direct & Allocated	0.01%
6	426.4	SWEPSCO Government Affairs-AR	23,418	\$0	Direct & Allocated	0.03%
7	426.4	SWEPSCO Government Affairs-TX	135,891	\$0	Direct & Allocated	0.18%
8	426 4	SWEPSCO Regulatory & Finance	61,056	\$0	Direct & Allocated	0.08%
9		Intercompany	22,675			
10		Subtotal, Payroll Expenses	<u>\$267,805</u>	<u>\$0</u>		
11	426 4	AEPSC Bill	\$454,074	\$0	Direct & Allocated	
12	426 4	Corporate Contributions	25,327	\$0	Direct & Allocated	
13	426 4	Leases	11,165	\$0	Direct & Allocated	
14	426 4	Matt's And Supplies	351	\$0	Direct & Allocated	
15	426 4	Memberships	76,383	\$0	Direct & Allocated	
16	426 4	Misc Bus Expense	66,833	\$0	Direct & Allocated	
17	426 4	Other Clearings/Billings	14,686	\$0	Direct & Allocated	
18	426 4	Postage Phone & Pager Expense	907	\$0	Direct & Allocated	
19	426 4	Fleet Expense	130	\$0	Direct & Allocated	
20	426.4	Subtotal, Other Expenses	<u>649,857</u>	<u>0</u>		
21		Total Legislative Advocacy Exp	<u>\$917,661</u>	<u>\$0</u>		

SOUTHWESTERN ELECTRIC POWER COMPANY
 Payments to Registered Lobbyists
 For the Test Year Ended March 31, 2020

Line No	(1) FERC ACCT	(2) Identification of Individual Lobbyist	(3) Employer	(4) Test Year Amount	(5) Adjust	(6) Amount In Cost of Service
1	426 4	Individual 1	Swepeco	\$4,405		-
2		Individual 2	Swepeco	43,068		-
3		Individual 3	Swepeco	16,366		-
4		Individual 4	Swepeco	1,775		-
5		Individual 5	Swepeco	100,100		-
6	588	Individual 4	Swepeco	340		340
7	920	Individual 1	Swepeco	\$191,592		\$191,592
8		Individual 2	Swepeco	92,976		\$92,976
9		Individual 3	Swepeco	124,278		\$124,278
10		Individual 4	Swepeco	117,943		\$117,943
11		Individual 5	Swepeco	53,136		\$53,136
12		Individual 6	Swepeco	111,072		\$111,072
13		Individual 7	AEPSC	132,119		\$132,119
14		Subtotal, Payroll		989,170	0	823,456
15	426 4	Individual 1	Swepeco	\$1,357		-
16		Individual 3	Swepeco	3,125		-
17		Individual 4	Swepeco	379		-
18		Individual 5	Swepeco	3,520		-
19		Individual 6	Swepeco	879		-
20		Individual 8	BELTON CONSULTING LLC	10,000		-
21		Subtotal, Acct 426 4 Non Payroll		19,260	\$0	\$0
22	426.5	Individual 1	Swepeco	79		-
23		Individual 4	Swepeco	1,230		-
24		Individual 6	Swepeco	8		-
25		Subtotal, Acct 426 5 Non Payroll		1,317	0	0
26	921	Individual 1	Swepeco	\$7,679		\$7,679
27		Individual 3	Swepeco	4,587		\$4,587
28		Individual 4	Swepeco	5,547		\$5,547
29		Individual 5	Swepeco	383		\$383
30		Individual 6	Swepeco	6,349		\$6,349
31		Individual 7	AEPSC	199		\$199
32		Subtotal, Acct 921 Non Payroll		\$24,743	\$0	\$24,743
33		Subtotal, Misc Pmts		\$45,320	\$0	\$24,743
34		Total Payments To Registered Lobbyists		\$1,034,489	\$0	\$848,199

(A)

Note

(A) All legislative advocacy expenses are removed from cost of service. The Company included only legislative monitoring expenses which are allowable under the statute and appropriately charged to FERC accounts above the line. Only legislative monitoring expenses related to industry specific research and review of federal and state legislation are requested in cost of service.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Payments for Monitoring Legislation
 For the Test Year Ended March 31, 2020

Line No.	(1) FERC ACCT	(2) Description	(3) Category	(4) Test Year Amount	(5) Adjust.	(6) Amount In Cost of Service
1		There are no expenses for Monitoring Legislation during the Test Year				
2		that are not already reported in Schedule -5.1a				
3		Total Payments for Monitoring Legislation		-		-

SOUTHWESTERN ELECTRIC POWER COMPANY
 Summary of Penalties and Fines
 For the Test Year Ending March 31, 2020

<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Test Year Amount</u>	<u>Amount In Cost of Service</u>
1	4263	COMPTROLLER OF PUBLIC ACCOUNTS	600	-
2	4263	GREGG COUNTY TAX A/C	6	-
3	4263	INTERNAL REVENUE SERVICE	31	-
4	4263	LOUISIANA DEPARTMENT OF REVENUE	2,210	-
5	4263	NEBRASKA DEPARTMENT OF REVENUE	100	-
6	4263	REGIONAL INCOME TAX AGENCY	6	-
7	4263	EAST TEXAS ELECTRIC COOP INC	37,144	-
8	4263	EAST TEXAS ELECTRIC COOP INC	414,043	-
9	4263	AEPSC (Misc Billing)	951	-
10	4263	TEXAS RELIABILITY ENTITY	105,920	-
11	4263	TEXAS RELIABILITY ENTITY	673,402	-
12		TOTAL TY PENALTIES AND FINES	<u>\$ 1,234,411</u>	<u>\$ -</u>

SOUTHWESTERN ELECTRIC POWER COMPANY
Other Exclusions
For the Test Year Ended March 31, 2020

(1)	
Line No.	Description
1	There are no test year expenditures referred to in Substantive Rule 25.231 (b)(2) that were not
2	shown in Schedules G-4.3d, G-4.3e, G-5.1 and G-5.2.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Summary of Exclusions from Test Year Expense
 For the Test Year Ended March 31, 2020

		(1)	(2)	(3)
		Description	Schedule No.	Test Year Amount
				Docket 46449
1	Legislative Advocacy Expense	G-5.4.1		\$1,014,092
2	Penalties and Fines	G-5.4.2		5,030
3	Other Exclusions	G-5.4.3		0
6	Total			<u>\$1,019,122</u>

NOTE These expenses are not included in SWEPCO's requested cost of service

Note. The Company's most recent case not resolved by settlement was
 Docket No. 46449 with a test year ended June 30, 2016

SOUTHWESTERN ELECTRIC POWER COMPANY
 Analysis of Legislative Advocacy
 For the Test Year Ended March 31, 2020

Docket 46449						
(1) Line No	(2) FERC Acct	(3) Individual or Description	(4) Test Year Amount	(5) Amt Included in Cost of Svce	(6) Method	(7) % of Salary
2	426.4	SWEPCO Government Affairs-AR	\$25,603	\$0	Direct & Allocated	0.03%
3	426.4	SWEPCO Administrative	453.33	\$0	Direct & Allocated	0.00%
4	426.4	SWEPCO External Affairs	\$3,384	\$0	Direct & Allocated	0.00%
5	426.4	SWEPCO Corp Comm	\$4,008	\$0	Direct & Allocated	0.01%
6	426.4	Community Affairs Fayetteville	\$518	\$0	Direct & Allocated	0.00%
7	426.4	SWEPCO Government Affairs-TX	\$63,757	\$0	Direct & Allocated	0.08%
8	426.4	SWEPCO Regulatory & Finance	\$45,128	\$0	Direct & Allocated	0.06%
9	426.4	Intercompany	11,442.19	\$0	Direct & Allocated	0.01%
13		Subtotal, Payroll Expenses	<u>\$154,293</u>	<u>\$0</u>		
14	426.4	AEPSC Bill	\$666,971	\$0	Direct & Allocated	
15	426.4	Corporate Contributions	19,113	\$0	Direct & Allocated	
16	426.4	Leases	9,800	\$0	Direct & Allocated	
17	426.4	Mats And Supplies	2,659	\$0	Direct & Allocated	
18	426.4	Memberships	95,219	\$0	Direct & Allocated	
19	426.4	Miscellaneous & Other	161	\$0	Direct & Allocated	
20	426.4	Other Clearings/Billings	12,621	\$0	Direct & Allocated	
21	426.4	Outside Svcs	5	\$0	Direct & Allocated	
22	426.4	Postage Phone & Pager Expense	565	\$0	Direct & Allocated	
23	426.4	SLA Costs	52,685	\$0	Direct & Allocated	
24	426.4	Subtotal, Other Expenses	<u>859,799</u>	<u>0</u>		
25		Total Legislative Advocacy Exp	<u>\$1,014,092</u>	<u>\$0</u>		

NOTE: These expenses are not included in SWEPCO's requested cost of service.

Note The Company's most recent case not resolved by settlement was
 Docket No. 46449 with a test year ended June 30, 2016.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Summary of Penalties and Fines
 For the Test Year Ending March 31, 2020

			Docket 46449	
			<u>Test Year</u>	<u>Amount In Cost</u>
<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>of Service</u>
1	4263	LOUISIANA INSPECTION & SUPERVISION	3,285	-
2	4263	CADDO PARISH TAX COLLECTOR	1,617	
3	4263	HEMPSTEAD COUNTY	43	
4	4263	OKLAHOMA STATE TREASURER	27	
5	4263	AEPSC BILLING	59	-
6		TOTAL TY PENALTIES AND FINES	<u>\$ 5,030</u>	<u>\$ -</u>

Note: The Company's most recent case not resolved by settlement was
 Docket No. 46449 with a test year ended June 30, 2016.

SOUTHWESTERN ELECTRIC POWER COMPANY
Comparison of Prior Rate Case Exclusions to Current
For the Test Year Ended March 31, 2020

SWEPCO has not included any cost in its requested cost of service for activities or services similar to those excluded in its most recent case, Docket No. 46449 SWEPCO's second most recent rate case Docket No. 40443 in 2011

Southwestern Electric Power Company
Schedule G-6: Summary of Test Year Affiliate Transactions
For the Test Year Ended March 31, 2020

Description	Schedule No.	Amount
Test Year Expense by Affiliate	G-6.1	\$ 95,184,384
Adjustments to Test Year Expense by Affiliate	G-6.2	<u>(7,549,806)</u>
Total Requested Expense from Affiliates		<u><u>\$ 87,634,578</u></u>

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5000	American Electric Power Service Corporation	Chief Executive Officer	\$ 10,209
5000	American Electric Power Service Corporation	Chief Financial Officer	114,636
5000	American Electric Power Service Corporation	Corporate Communications	243
5000	American Electric Power Service Corporation	Corporate Safety & Health	1,159
5000	American Electric Power Service Corporation	Customer Service	2,864
5000	American Electric Power Service Corporation	Distribution	34
5000	American Electric Power Service Corporation	Environmental Services	2,731,714
5000	American Electric Power Service Corporation	Federal & External Affairs	1,142
5000	American Electric Power Service Corporation	Generation	8,079,187
5000	American Electric Power Service Corporation	Human Resources	68,104
5000	American Electric Power Service Corporation	INCENTIVES	2,058,413
5000	American Electric Power Service Corporation	Information Technology	858,782
5000	American Electric Power Service Corporation	Legal	3,034
5000	American Electric Power Service Corporation	Physical & Cyber Security	18,171
5000	American Electric Power Service Corporation	Real Estate & Workplace Services	379,503
5000	American Electric Power Service Corporation	Regulated Commercial Operations	176,756
5000	American Electric Power Service Corporation	Regulatory Services	415
5000	American Electric Power Service Corporation	Supply Chain & Fleet	320,465
5000	American Electric Power Service Corporation	Telecommunications	140
5000	American Electric Power Service Corporation	Transmission	16,226
5000	American Electric Power Service Corporation	Fuel Procurement	371
5010	American Electric Power Service Corporation	Chief Financial Officer	5,198
5010	American Electric Power Service Corporation	Corporate Safety & Health	1,651
5010	American Electric Power Service Corporation	Environmental Services	221,920
5010	American Electric Power Service Corporation	Generation	43,993
5010	American Electric Power Service Corporation	Human Resources	4,452
5010	American Electric Power Service Corporation	INCENTIVES	137,581
5010	American Electric Power Service Corporation	Information Technology	67,428
5010	American Electric Power Service Corporation	Real Estate & Workplace Services	24,753
5010	American Electric Power Service Corporation	Regulated Commercial Operations	210,297
5010	American Electric Power Service Corporation	Regulatory Services	-
5010	American Electric Power Service Corporation	Supply Chain & Fleet	12,424
5010	American Electric Power Service Corporation	Transmission	364
5010	American Electric Power Service Corporation	Fuel Procurement	204,663
5020	American Electric Power Service Corporation	Chief Financial Officer	4,734
5020	American Electric Power Service Corporation	Generation	16,700
5020	American Electric Power Service Corporation	Human Resources	998
5020	American Electric Power Service Corporation	INCENTIVES	35,556
5020	American Electric Power Service Corporation	Information Technology	13,171
5020	American Electric Power Service Corporation	Real Estate & Workplace Services	2,512
5020	American Electric Power Service Corporation	Regulated Commercial Operations	210
5020	American Electric Power Service Corporation	Supply Chain & Fleet	1,038
5020	American Electric Power Service Corporation	Transmission	4,126
5020	American Electric Power Service Corporation	Fuel Procurement	103,305
5050	American Electric Power Service Corporation	Generation	3,349
5050	American Electric Power Service Corporation	Human Resources	27
5050	American Electric Power Service Corporation	INCENTIVES	605
5050	American Electric Power Service Corporation	Information Technology	345
5050	American Electric Power Service Corporation	Real Estate & Workplace Services	124
5050	American Electric Power Service Corporation	Supply Chain & Fleet	137
5050	American Electric Power Service Corporation	Telecommunications	367
5060	American Electric Power Service Corporation	AEPSC Internal Support Costs	467
5060	American Electric Power Service Corporation	Chief Financial Officer	28,335
5060	American Electric Power Service Corporation	Customer Service	(3)
5060	American Electric Power Service Corporation	Distribution	4,091
5060	American Electric Power Service Corporation	Environmental Services	23,772
5060	American Electric Power Service Corporation	Generation	257,151
5060	American Electric Power Service Corporation	Human Resources	4,497
5060	American Electric Power Service Corporation	INCENTIVES	(1,108,562)
5060	American Electric Power Service Corporation	Information Technology	65,359
5060	American Electric Power Service Corporation	Physical & Cyber Security	3,378
5060	American Electric Power Service Corporation	Real Estate & Workplace Services	26,923
5060	American Electric Power Service Corporation	Regulated Commercial Operations	624
5060	American Electric Power Service Corporation	Regulatory Services	184,147
5060	American Electric Power Service Corporation	Supply Chain & Fleet	11,048
5060	American Electric Power Service Corporation	Telecommunications	17,345
5060	American Electric Power Service Corporation	Transmission	16,552

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5070	American Electric Power Service Corporation	Real Estate & Workplace Services	3,339
5100	American Electric Power Service Corporation	Corporate Communications	1,623
5100	American Electric Power Service Corporation	Distribution	2
5100	American Electric Power Service Corporation	Environmental Services	25
5100	American Electric Power Service Corporation	Generation	214,899
5100	American Electric Power Service Corporation	Human Resources	2,248
5100	American Electric Power Service Corporation	INCENTIVES	64,262
5100	American Electric Power Service Corporation	Information Technology	25,796
5100	American Electric Power Service Corporation	Real Estate & Workplace Services	11,478
5100	American Electric Power Service Corporation	Supply Chain & Fleet	1,756
5100	American Electric Power Service Corporation	Telecommunications	19
5100	American Electric Power Service Corporation	Transmission	3
5110	American Electric Power Service Corporation	Environmental Services	(3)
5110	American Electric Power Service Corporation	Generation	454,914
5110	American Electric Power Service Corporation	Human Resources	3,835
5110	American Electric Power Service Corporation	INCENTIVES	90,195
5110	American Electric Power Service Corporation	Information Technology	36,428
5110	American Electric Power Service Corporation	Real Estate & Workplace Services	2,871
5110	American Electric Power Service Corporation	Supply Chain & Fleet	22,812
5110	American Electric Power Service Corporation	Telecommunications	-
5110	American Electric Power Service Corporation	Transmission	154
5120	American Electric Power Service Corporation	Generation	1,078,321
5120	American Electric Power Service Corporation	Human Resources	9,693
5120	American Electric Power Service Corporation	INCENTIVES	330,554
5120	American Electric Power Service Corporation	Information Technology	89,043
5120	American Electric Power Service Corporation	Real Estate & Workplace Services	7,528
5120	American Electric Power Service Corporation	Supply Chain & Fleet	40,455
5120	American Electric Power Service Corporation	Telecommunications	(10)
5120	American Electric Power Service Corporation	Transmission	990
5130	American Electric Power Service Corporation	Distribution	-
5130	American Electric Power Service Corporation	Generation	309,037
5130	American Electric Power Service Corporation	Human Resources	2,778
5130	American Electric Power Service Corporation	INCENTIVES	82,220
5130	American Electric Power Service Corporation	Information Technology	24,973
5130	American Electric Power Service Corporation	Real Estate & Workplace Services	2,255
5130	American Electric Power Service Corporation	Supply Chain & Fleet	8,381
5130	American Electric Power Service Corporation	Telecommunications	(4)
5130	American Electric Power Service Corporation	Transmission	3,021
5140	American Electric Power Service Corporation	Distribution	-
5140	American Electric Power Service Corporation	Environmental Services	(32)
5140	American Electric Power Service Corporation	Generation	89,343
5140	American Electric Power Service Corporation	Human Resources	747
5140	American Electric Power Service Corporation	INCENTIVES	15,834
5140	American Electric Power Service Corporation	Information Technology	7,447
5140	American Electric Power Service Corporation	Physical & Cyber Security	230
5140	American Electric Power Service Corporation	Real Estate & Workplace Services	817
5140	American Electric Power Service Corporation	Supply Chain & Fleet	3,504
5140	American Electric Power Service Corporation	Telecommunications	-
5140	American Electric Power Service Corporation	Transmission	779
5170	American Electric Power Service Corporation	Environmental Services	13
5170	American Electric Power Service Corporation	Generation	(33)
5170	American Electric Power Service Corporation	Physical & Cyber Security	-
5200	American Electric Power Service Corporation	Transmission	51
5240	American Electric Power Service Corporation	Chief Financial Officer	64
5240	American Electric Power Service Corporation	Distribution	-
5240	American Electric Power Service Corporation	Generation	(129)
5240	American Electric Power Service Corporation	INCENTIVES	0
5240	American Electric Power Service Corporation	Information Technology	1,735
5240	American Electric Power Service Corporation	Regulatory Services	-
5280	American Electric Power Service Corporation	Chief Executive Officer	(172)
5280	American Electric Power Service Corporation	Generation	4,229
5280	American Electric Power Service Corporation	Human Resources	38
5280	American Electric Power Service Corporation	INCENTIVES	1,213
5280	American Electric Power Service Corporation	Information Technology	538
5280	American Electric Power Service Corporation	Real Estate & Workplace Services	138
5280	American Electric Power Service Corporation	Supply Chain & Fleet	307
5290	American Electric Power Service Corporation	Generation	274
5290	American Electric Power Service Corporation	Human Resources	2

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5290	American Electric Power Service Corporation	INCENTIVES	52
5290	American Electric Power Service Corporation	Information Technology	22
5290	American Electric Power Service Corporation	Real Estate & Workplace Services	1
5290	American Electric Power Service Corporation	Supply Chain & Fleet	11
5300	American Electric Power Service Corporation	Human Resources	2
5300	American Electric Power Service Corporation	INCENTIVES	4
5300	American Electric Power Service Corporation	Information Technology	29
5300	American Electric Power Service Corporation	Real Estate & Workplace Services	9
5300	American Electric Power Service Corporation	Supply Chain & Fleet	(0)
5310	American Electric Power Service Corporation	Generation	254
5310	American Electric Power Service Corporation	Human Resources	0
5310	American Electric Power Service Corporation	INCENTIVES	1
5310	American Electric Power Service Corporation	Information Technology	1
5310	American Electric Power Service Corporation	Real Estate & Workplace Services	0
5320	American Electric Power Service Corporation	Physical & Cyber Security	582
5350	American Electric Power Service Corporation	Environmental Services	1,266
5350	American Electric Power Service Corporation	Generation	2,360
5350	American Electric Power Service Corporation	Human Resources	30
5350	American Electric Power Service Corporation	INCENTIVES	818
5350	American Electric Power Service Corporation	Information Technology	381
5350	American Electric Power Service Corporation	Real Estate & Workplace Services	191
5350	American Electric Power Service Corporation	Supply Chain & Fleet	22
5370	American Electric Power Service Corporation	Generation	983
5370	American Electric Power Service Corporation	Human Resources	3
5370	American Electric Power Service Corporation	INCENTIVES	89
5370	American Electric Power Service Corporation	Information Technology	33
5370	American Electric Power Service Corporation	Real Estate & Workplace Services	24
5390	American Electric Power Service Corporation	Generation	4,532
5390	American Electric Power Service Corporation	Human Resources	32
5390	American Electric Power Service Corporation	INCENTIVES	764
5390	American Electric Power Service Corporation	Information Technology	410
5390	American Electric Power Service Corporation	Legal	(19)
5390	American Electric Power Service Corporation	Real Estate & Workplace Services	21
5390	American Electric Power Service Corporation	Supply Chain & Fleet	177
5390	American Electric Power Service Corporation	Transmission	(6)
5420	American Electric Power Service Corporation	Environmental Services	7
5420	American Electric Power Service Corporation	Generation	299
5420	American Electric Power Service Corporation	Telecommunications	-
5430	American Electric Power Service Corporation	Generation	(59)
5440	American Electric Power Service Corporation	Generation	(547)
5440	American Electric Power Service Corporation	Telecommunications	-
5440	American Electric Power Service Corporation	Transmission	-
5450	American Electric Power Service Corporation	Generation	-
5450	American Electric Power Service Corporation	Human Resources	9
5450	American Electric Power Service Corporation	INCENTIVES	111
5450	American Electric Power Service Corporation	Information Technology	152
5450	American Electric Power Service Corporation	Real Estate & Workplace Services	849
5450	American Electric Power Service Corporation	Supply Chain & Fleet	27
5460	American Electric Power Service Corporation	Generation	(556)
5470	American Electric Power Service Corporation	Regulated Commercial Operations	(67)
5470	American Electric Power Service Corporation	Fuel Procurement	(51)
5490	American Electric Power Service Corporation	Generation	6,171
5510	American Electric Power Service Corporation	Human Resources	(2)
5510	American Electric Power Service Corporation	INCENTIVES	(3)
5510	American Electric Power Service Corporation	Information Technology	(24)
5510	American Electric Power Service Corporation	Real Estate & Workplace Services	(5)
5530	American Electric Power Service Corporation	Generation	9,249
5530	American Electric Power Service Corporation	Human Resources	89
5530	American Electric Power Service Corporation	INCENTIVES	2,232
5530	American Electric Power Service Corporation	Information Technology	944
5530	American Electric Power Service Corporation	Real Estate & Workplace Services	275
5530	American Electric Power Service Corporation	Supply Chain & Fleet	185
5530	American Electric Power Service Corporation	Transmission	-
5550	American Electric Power Service Corporation	Generation	(3)
5560	American Electric Power Service Corporation	Energy Supply	22,570
5560	American Electric Power Service Corporation	Human Resources	8,191
5560	American Electric Power Service Corporation	INCENTIVES	276,271
5560	American Electric Power Service Corporation	Information Technology	117,604

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5560	American Electric Power Service Corporation	Real Estate & Workplace Services	21,932
5560	American Electric Power Service Corporation	Regulated Commercial Operations	1,047,903
5560	American Electric Power Service Corporation	Regulatory Services	11,634
5560	American Electric Power Service Corporation	Transmission	58
5570	American Electric Power Service Corporation	Chief Financial Officer	218,367
5570	American Electric Power Service Corporation	Energy Supply	7,609
5570	American Electric Power Service Corporation	Environmental Services	110,184
5570	American Electric Power Service Corporation	Generation	7,721
5570	American Electric Power Service Corporation	Human Resources	18,357
5570	American Electric Power Service Corporation	INCENTIVES	655,993
5570	American Electric Power Service Corporation	Information Technology	279,710
5570	American Electric Power Service Corporation	Legal	9,941
5570	American Electric Power Service Corporation	Real Estate & Workplace Services	66,946
5570	American Electric Power Service Corporation	Regulated Commercial Operations	2,092,442
5570	American Electric Power Service Corporation	Regulatory Services	96,056
5570	American Electric Power Service Corporation	Supply Chain & Fleet	701
5570	American Electric Power Service Corporation	Transmission	5,231
5570	American Electric Power Service Corporation	Fuel Procurement	492
5600	American Electric Power Service Corporation	AEPSC Internal Support Costs	89
5600	American Electric Power Service Corporation	Chief Executive Officer	299
5600	American Electric Power Service Corporation	Chief Financial Officer	9,170
5600	American Electric Power Service Corporation	Corporate Communications	338
5600	American Electric Power Service Corporation	Corporate Safety & Health	5,290
5600	American Electric Power Service Corporation	Customer Service	105
5600	American Electric Power Service Corporation	Distribution	90,570
5600	American Electric Power Service Corporation	Environmental Services	150,172
5600	American Electric Power Service Corporation	Federal & External Affairs	(34)
5600	American Electric Power Service Corporation	Generation	29,881
5600	American Electric Power Service Corporation	Human Resources	41,948
5600	American Electric Power Service Corporation	INCENTIVES	1,038,367
5600	American Electric Power Service Corporation	Information Technology	636,280
5600	American Electric Power Service Corporation	Legal	830
5600	American Electric Power Service Corporation	Real Estate & Workplace Services	360,027
5600	American Electric Power Service Corporation	Regulatory Services	109,132
5600	American Electric Power Service Corporation	Supply Chain & Fleet	113,932
5600	American Electric Power Service Corporation	Telecommunications	333
5600	American Electric Power Service Corporation	Transmission	5,121,308
5612	American Electric Power Service Corporation	Human Resources	6,616
5612	American Electric Power Service Corporation	INCENTIVES	151,656
5612	American Electric Power Service Corporation	Information Technology	95,507
5612	American Electric Power Service Corporation	Real Estate & Workplace Services	99,130
5612	American Electric Power Service Corporation	Supply Chain & Fleet	7
5612	American Electric Power Service Corporation	Transmission	720,671
5613	American Electric Power Service Corporation	Transmission	(6,131)
5615	American Electric Power Service Corporation	Human Resources	1,573
5615	American Electric Power Service Corporation	INCENTIVES	36,856
5615	American Electric Power Service Corporation	Information Technology	22,636
5615	American Electric Power Service Corporation	Physical & Cyber Security	10
5615	American Electric Power Service Corporation	Real Estate & Workplace Services	21,980
5615	American Electric Power Service Corporation	Supply Chain & Fleet	4
5615	American Electric Power Service Corporation	Telecommunications	103
5615	American Electric Power Service Corporation	Transmission	168,695
5620	American Electric Power Service Corporation	Environmental Services	-
5620	American Electric Power Service Corporation	Human Resources	57
5620	American Electric Power Service Corporation	INCENTIVES	952
5620	American Electric Power Service Corporation	Information Technology	979
5620	American Electric Power Service Corporation	Real Estate & Workplace Services	321
5620	American Electric Power Service Corporation	Supply Chain & Fleet	90
5620	American Electric Power Service Corporation	Telecommunications	2,724
5620	American Electric Power Service Corporation	Transmission	2,787
5630	American Electric Power Service Corporation	Human Resources	128
5630	American Electric Power Service Corporation	INCENTIVES	3,262
5630	American Electric Power Service Corporation	Information Technology	1,831
5630	American Electric Power Service Corporation	Real Estate & Workplace Services	770
5630	American Electric Power Service Corporation	Supply Chain & Fleet	84
5630	American Electric Power Service Corporation	Telecommunications	5
5630	American Electric Power Service Corporation	Transmission	39,004
5640	American Electric Power Service Corporation	Transmission	(19)

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5660	American Electric Power Service Corporation	AEPSC Internal Support Costs	12
5660	American Electric Power Service Corporation	Chief Financial Officer	246,997
5660	American Electric Power Service Corporation	Corporate Safety & Health	7,008
5660	American Electric Power Service Corporation	Distribution	10,149
5660	American Electric Power Service Corporation	Energy Supply	98
5660	American Electric Power Service Corporation	Environmental Services	7,648
5660	American Electric Power Service Corporation	Federal & External Affairs	(43)
5660	American Electric Power Service Corporation	Generation	5,588
5660	American Electric Power Service Corporation	Human Resources	7,943
5660	American Electric Power Service Corporation	INCENTIVES	307,009
5660	American Electric Power Service Corporation	Information Technology	111,948
5660	American Electric Power Service Corporation	Legal	1
5660	American Electric Power Service Corporation	Physical & Cyber Security	144
5660	American Electric Power Service Corporation	Real Estate & Workplace Services	73,482
5660	American Electric Power Service Corporation	Regulated Commercial Operations	285
5660	American Electric Power Service Corporation	Regulatory Services	399,554
5660	American Electric Power Service Corporation	Supply Chain & Fleet	47,556
5660	American Electric Power Service Corporation	Telecommunications	852
5660	American Electric Power Service Corporation	Transmission	1,083,975
5670	American Electric Power Service Corporation	Human Resources	1
5670	American Electric Power Service Corporation	INCENTIVES	14
5670	American Electric Power Service Corporation	Information Technology	14
5670	American Electric Power Service Corporation	Real Estate & Workplace Services	7
5670	American Electric Power Service Corporation	Supply Chain & Fleet	5
5670	American Electric Power Service Corporation	Transmission	92
5680	American Electric Power Service Corporation	Customer Service	85
5680	American Electric Power Service Corporation	Distribution	51
5680	American Electric Power Service Corporation	Environmental Services	7
5680	American Electric Power Service Corporation	Generation	(11)
5680	American Electric Power Service Corporation	Human Resources	59
5680	American Electric Power Service Corporation	INCENTIVES	1,453
5680	American Electric Power Service Corporation	Information Technology	886
5680	American Electric Power Service Corporation	Real Estate & Workplace Services	555
5680	American Electric Power Service Corporation	Supply Chain & Fleet	55
5680	American Electric Power Service Corporation	Transmission	6,702
5690	American Electric Power Service Corporation	Human Resources	0
5690	American Electric Power Service Corporation	INCENTIVES	14
5690	American Electric Power Service Corporation	Information Technology	4
5690	American Electric Power Service Corporation	Real Estate & Workplace Services	8
5690	American Electric Power Service Corporation	Transmission	75
5691	American Electric Power Service Corporation	Human Resources	61
5691	American Electric Power Service Corporation	INCENTIVES	1,356
5691	American Electric Power Service Corporation	Information Technology	766
5691	American Electric Power Service Corporation	Real Estate & Workplace Services	1,126
5691	American Electric Power Service Corporation	Transmission	6,629
5692	American Electric Power Service Corporation	Chief Financial Officer	10,374
5692	American Electric Power Service Corporation	Customer Service	43
5692	American Electric Power Service Corporation	Distribution	(83)
5692	American Electric Power Service Corporation	Human Resources	961
5692	American Electric Power Service Corporation	INCENTIVES	22,824
5692	American Electric Power Service Corporation	Information Technology	62,213
5692	American Electric Power Service Corporation	Physical & Cyber Security	5,126
5692	American Electric Power Service Corporation	Real Estate & Workplace Services	8,108
5692	American Electric Power Service Corporation	Telecommunications	1,359
5692	American Electric Power Service Corporation	Transmission	170,075
5693	American Electric Power Service Corporation	Transmission	63
5700	American Electric Power Service Corporation	Environmental Services	144
5700	American Electric Power Service Corporation	Human Resources	1,376
5700	American Electric Power Service Corporation	INCENTIVES	33,141
5700	American Electric Power Service Corporation	Information Technology	20,084
5700	American Electric Power Service Corporation	Real Estate & Workplace Services	10,173
5700	American Electric Power Service Corporation	Supply Chain & Fleet	3,825
5700	American Electric Power Service Corporation	Telecommunications	451
5700	American Electric Power Service Corporation	Transmission	153,352
5710	American Electric Power Service Corporation	Customer Service	1
5710	American Electric Power Service Corporation	Environmental Services	50
5710	American Electric Power Service Corporation	Human Resources	158
5710	American Electric Power Service Corporation	INCENTIVES	5,115

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5710	American Electric Power Service Corporation	Information Technology	2,658
5710	American Electric Power Service Corporation	Legal	-
5710	American Electric Power Service Corporation	Real Estate & Workplace Services	1,214
5710	American Electric Power Service Corporation	Supply Chain & Fleet	39
5710	American Electric Power Service Corporation	Telecommunications	136
5710	American Electric Power Service Corporation	Transmission	18,069
5720	American Electric Power Service Corporation	Transmission	(120)
5730	American Electric Power Service Corporation	Corporate Safety & Health	65
5730	American Electric Power Service Corporation	Human Resources	9
5730	American Electric Power Service Corporation	INCENTIVES	221
5730	American Electric Power Service Corporation	Information Technology	119
5730	American Electric Power Service Corporation	Real Estate & Workplace Services	51
5730	American Electric Power Service Corporation	Supply Chain & Fleet	55
5730	American Electric Power Service Corporation	Transmission	10,144
5800	American Electric Power Service Corporation	Chief Executive Officer	350
5800	American Electric Power Service Corporation	Chief Financial Officer	39,793
5800	American Electric Power Service Corporation	Corporate Safety & Health	-
5800	American Electric Power Service Corporation	Customer Service	31,891
5800	American Electric Power Service Corporation	Distribution	551,229
5800	American Electric Power Service Corporation	Environmental Services	182,718
5800	American Electric Power Service Corporation	Generation	52
5800	American Electric Power Service Corporation	Human Resources	7,654
5800	American Electric Power Service Corporation	INCENTIVES	261,682
5800	American Electric Power Service Corporation	Information Technology	154,665
5800	American Electric Power Service Corporation	Real Estate & Workplace Services	85,083
5800	American Electric Power Service Corporation	Regulated Commercial Operations	299
5800	American Electric Power Service Corporation	Supply Chain & Fleet	10,476
5800	American Electric Power Service Corporation	Telecommunications	(0)
5800	American Electric Power Service Corporation	Transmission	47,588
5820	American Electric Power Service Corporation	Distribution	1,648
5820	American Electric Power Service Corporation	Human Resources	467
5820	American Electric Power Service Corporation	INCENTIVES	10,309
5820	American Electric Power Service Corporation	Information Technology	6,756
5820	American Electric Power Service Corporation	Real Estate & Workplace Services	11,719
5820	American Electric Power Service Corporation	Supply Chain & Fleet	264
5820	American Electric Power Service Corporation	Telecommunications	-
5820	American Electric Power Service Corporation	Transmission	67,513
5830	American Electric Power Service Corporation	Distribution	-
5830	American Electric Power Service Corporation	Environmental Services	-
5830	American Electric Power Service Corporation	Generation	193
5830	American Electric Power Service Corporation	Human Resources	4
5830	American Electric Power Service Corporation	INCENTIVES	75
5830	American Electric Power Service Corporation	Information Technology	72
5830	American Electric Power Service Corporation	Legal	8
5830	American Electric Power Service Corporation	Real Estate & Workplace Services	21
5830	American Electric Power Service Corporation	Telecommunications	250
5830	American Electric Power Service Corporation	Transmission	(34)
5840	American Electric Power Service Corporation	Distribution	9,103
5840	American Electric Power Service Corporation	Human Resources	89
5840	American Electric Power Service Corporation	INCENTIVES	2,983
5840	American Electric Power Service Corporation	Information Technology	1,910
5840	American Electric Power Service Corporation	Real Estate & Workplace Services	1,151
5860	American Electric Power Service Corporation	Customer Service	81,364
5860	American Electric Power Service Corporation	Distribution	51,562
5860	American Electric Power Service Corporation	Human Resources	1,505
5860	American Electric Power Service Corporation	INCENTIVES	30,504
5860	American Electric Power Service Corporation	Information Technology	28,260
5860	American Electric Power Service Corporation	Real Estate & Workplace Services	9,598
5860	American Electric Power Service Corporation	Supply Chain & Fleet	152
5860	American Electric Power Service Corporation	Telecommunications	119
5860	American Electric Power Service Corporation	Transmission	2,028
5880	American Electric Power Service Corporation	AEPSC Internal Support Costs	3
5880	American Electric Power Service Corporation	Chief Financial Officer	130,605
5880	American Electric Power Service Corporation	Corporate Communications	0
5880	American Electric Power Service Corporation	Corporate Safety & Health	3,419
5880	American Electric Power Service Corporation	Customer Service	493,601
5880	American Electric Power Service Corporation	Distribution	323,681
5880	American Electric Power Service Corporation	Environmental Services	19,847

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5880	American Electric Power Service Corporation	Generation	11,279
5880	American Electric Power Service Corporation	Human Resources	9,174
5880	American Electric Power Service Corporation	INCENTIVES	(429,191)
5880	American Electric Power Service Corporation	Information Technology	176,838
5880	American Electric Power Service Corporation	Legal	149
5880	American Electric Power Service Corporation	Physical & Cyber Security	131
5880	American Electric Power Service Corporation	Real Estate & Workplace Services	62,734
5880	American Electric Power Service Corporation	Regulated Commercial Operations	9,966
5880	American Electric Power Service Corporation	Regulatory Services	3,412
5880	American Electric Power Service Corporation	Supply Chain & Fleet	10,131
5880	American Electric Power Service Corporation	Telecommunications	93,012
5880	American Electric Power Service Corporation	Transmission	182,152
5890	American Electric Power Service Corporation	Real Estate & Workplace Services	17,807
5900	American Electric Power Service Corporation	Distribution	5,633
5900	American Electric Power Service Corporation	Human Resources	56
5900	American Electric Power Service Corporation	INCENTIVES	2,128
5900	American Electric Power Service Corporation	Information Technology	1,195
5900	American Electric Power Service Corporation	Real Estate & Workplace Services	706
5900	American Electric Power Service Corporation	Supply Chain & Fleet	18
5900	American Electric Power Service Corporation	Transmission	294
5910	American Electric Power Service Corporation	Transmission	800
5920	American Electric Power Service Corporation	Corporate Safety & Health	11,996
5920	American Electric Power Service Corporation	Human Resources	547
5920	American Electric Power Service Corporation	INCENTIVES	16,365
5920	American Electric Power Service Corporation	Information Technology	7,994
5920	American Electric Power Service Corporation	Real Estate & Workplace Services	2,916
5920	American Electric Power Service Corporation	Supply Chain & Fleet	2,484
5920	American Electric Power Service Corporation	Telecommunications	(16)
5920	American Electric Power Service Corporation	Transmission	67,570
5930	American Electric Power Service Corporation	Customer Service	0
5930	American Electric Power Service Corporation	Distribution	8,155
5930	American Electric Power Service Corporation	Environmental Services	349
5930	American Electric Power Service Corporation	Generation	24
5930	American Electric Power Service Corporation	Human Resources	312
5930	American Electric Power Service Corporation	INCENTIVES	10,646
5930	American Electric Power Service Corporation	Information Technology	7,410
5930	American Electric Power Service Corporation	Legal	8
5930	American Electric Power Service Corporation	Physical & Cyber Security	(2)
5930	American Electric Power Service Corporation	Real Estate & Workplace Services	3,486
5930	American Electric Power Service Corporation	Supply Chain & Fleet	23
5930	American Electric Power Service Corporation	Telecommunications	(0)
5930	American Electric Power Service Corporation	Transmission	24,600
5940	American Electric Power Service Corporation	Environmental Services	-
5940	American Electric Power Service Corporation	Generation	472
5940	American Electric Power Service Corporation	Transmission	(2)
5960	American Electric Power Service Corporation	Transmission	(0)
5970	American Electric Power Service Corporation	Customer Service	242
5970	American Electric Power Service Corporation	Distribution	-
5970	American Electric Power Service Corporation	Human Resources	3
5970	American Electric Power Service Corporation	INCENTIVES	43
5970	American Electric Power Service Corporation	Information Technology	54
5970	American Electric Power Service Corporation	Real Estate & Workplace Services	11
5980	American Electric Power Service Corporation	Transmission	33
9010	American Electric Power Service Corporation	Customer Service	55,763
9010	American Electric Power Service Corporation	Distribution	150
9010	American Electric Power Service Corporation	Human Resources	845
9010	American Electric Power Service Corporation	INCENTIVES	9,871
9010	American Electric Power Service Corporation	Information Technology	13,662
9010	American Electric Power Service Corporation	Real Estate & Workplace Services	2,940
9010	American Electric Power Service Corporation	Transmission	267
9020	American Electric Power Service Corporation	Chief Financial Officer	11
9020	American Electric Power Service Corporation	Customer Service	100,310
9020	American Electric Power Service Corporation	Distribution	126
9020	American Electric Power Service Corporation	Human Resources	1,148
9020	American Electric Power Service Corporation	INCENTIVES	17,020
9020	American Electric Power Service Corporation	Information Technology	19,352
9020	American Electric Power Service Corporation	Real Estate & Workplace Services	4,987
9030	American Electric Power Service Corporation	Chief Financial Officer	14,831

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
9030	American Electric Power Service Corporation	Customer Service	9,225,704
9030	American Electric Power Service Corporation	Distribution	13,605
9030	American Electric Power Service Corporation	Human Resources	126,265
9030	American Electric Power Service Corporation	INCENTIVES	1,245,740
9030	American Electric Power Service Corporation	Information Technology	1,865,949
9030	American Electric Power Service Corporation	Real Estate & Workplace Services	453,802
9030	American Electric Power Service Corporation	Regulatory Services	10
9030	American Electric Power Service Corporation	Supply Chain & Fleet	7,548
9030	American Electric Power Service Corporation	Transmission	1,830
9050	American Electric Power Service Corporation	Customer Service	21,925
9050	American Electric Power Service Corporation	Human Resources	260
9050	American Electric Power Service Corporation	INCENTIVES	3,104
9050	American Electric Power Service Corporation	Information Technology	2,946
9050	American Electric Power Service Corporation	Real Estate & Workplace Services	939
9050	American Electric Power Service Corporation	Supply Chain & Fleet	3
9070	American Electric Power Service Corporation	Customer Service	100,271
9070	American Electric Power Service Corporation	Distribution	425
9070	American Electric Power Service Corporation	Human Resources	1,077
9070	American Electric Power Service Corporation	INCENTIVES	15,298
9070	American Electric Power Service Corporation	Information Technology	25,379
9070	American Electric Power Service Corporation	Real Estate & Workplace Services	4,071
9070	American Electric Power Service Corporation	Regulated Commercial Operations	-
9070	American Electric Power Service Corporation	Supply Chain & Fleet	1
9070	American Electric Power Service Corporation	Transmission	86
9080	American Electric Power Service Corporation	Customer Service	62,657
9080	American Electric Power Service Corporation	Human Resources	388
9080	American Electric Power Service Corporation	INCENTIVES	8,658
9080	American Electric Power Service Corporation	Information Technology	4,500
9080	American Electric Power Service Corporation	Legal	-
9080	American Electric Power Service Corporation	Real Estate & Workplace Services	1,845
9090	American Electric Power Service Corporation	Customer Service	-
9100	American Electric Power Service Corporation	Customer Service	1
9100	American Electric Power Service Corporation	Environmental Services	822
9100	American Electric Power Service Corporation	Generation	753
9100	American Electric Power Service Corporation	Human Resources	332
9100	American Electric Power Service Corporation	INCENTIVES	3,619
9100	American Electric Power Service Corporation	Information Technology	19,275
9100	American Electric Power Service Corporation	Legal	41
9100	American Electric Power Service Corporation	Real Estate & Workplace Services	2,566
9100	American Electric Power Service Corporation	Supply Chain & Fleet	0
9100	American Electric Power Service Corporation	Telecommunications	-
9110	American Electric Power Service Corporation	Distribution	(3)
9110	American Electric Power Service Corporation	Information Technology	2,163
9120	American Electric Power Service Corporation	Chief Financial Officer	997
9120	American Electric Power Service Corporation	Corporate Communications	59
9120	American Electric Power Service Corporation	Customer Service	131,449
9120	American Electric Power Service Corporation	Human Resources	14
9120	American Electric Power Service Corporation	INCENTIVES	194
9120	American Electric Power Service Corporation	Information Technology	138
9120	American Electric Power Service Corporation	Real Estate & Workplace Services	77
9120	American Electric Power Service Corporation	Supply Chain & Fleet	13
9120	American Electric Power Service Corporation	Transmission	126
9200	American Electric Power Service Corporation	Chief Executive Officer	888,655
9200	American Electric Power Service Corporation	Chief Financial Officer	4,521,579
9200	American Electric Power Service Corporation	Corporate Communications	503,553
9200	American Electric Power Service Corporation	Corporate Safety & Health	339,662
9200	American Electric Power Service Corporation	Customer Service	697,365
9200	American Electric Power Service Corporation	Distribution	204,763
9200	American Electric Power Service Corporation	Environmental Services	520,059
9200	American Electric Power Service Corporation	Federal & External Affairs	183,294
9200	American Electric Power Service Corporation	Generation	288,042
9200	American Electric Power Service Corporation	Human Resources	1,763,882
9200	American Electric Power Service Corporation	INCENTIVES	6,199,591
9200	American Electric Power Service Corporation	Information Technology	6,555,387
9200	American Electric Power Service Corporation	Legal	1,354,117
9200	American Electric Power Service Corporation	Physical & Cyber Security	310,949
9200	American Electric Power Service Corporation	Real Estate & Workplace Services	2,208,179
9200	American Electric Power Service Corporation	Regulated Commercial Operations	16,326

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
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FERC ACCT	Affiliate	Service	Amount
9200	American Electric Power Service Corporation	Regulatory Services	1,299,278
9200	American Electric Power Service Corporation	Supply Chain & Fleet	(143)
9200	American Electric Power Service Corporation	Telecommunications	37,314
9200	American Electric Power Service Corporation	Transmission	212,555
9200	American Electric Power Service Corporation	Fuel Procurement	3,021
9210	American Electric Power Service Corporation	AEPSC Internal Support Costs	1,091
9210	American Electric Power Service Corporation	Chief Executive Officer	41,358
9210	American Electric Power Service Corporation	Chief Financial Officer	(1,562)
9210	American Electric Power Service Corporation	Corporate Communications	27,049
9210	American Electric Power Service Corporation	Corporate Safety & Health	40,959
9210	American Electric Power Service Corporation	Customer Service	12,219
9210	American Electric Power Service Corporation	Distribution	19,143
9210	American Electric Power Service Corporation	Energy Supply	459
9210	American Electric Power Service Corporation	Environmental Services	35,941
9210	American Electric Power Service Corporation	Federal & External Affairs	22,978
9210	American Electric Power Service Corporation	Generation	45,407
9210	American Electric Power Service Corporation	Human Resources	29,741
9210	American Electric Power Service Corporation	INCENTIVES	2,065
9210	American Electric Power Service Corporation	Information Technology	119,257
9210	American Electric Power Service Corporation	Legal	25,861
9210	American Electric Power Service Corporation	Physical & Cyber Security	10,922
9210	American Electric Power Service Corporation	Real Estate & Workplace Services	130,664
9210	American Electric Power Service Corporation	Regulated Commercial Operations	84
9210	American Electric Power Service Corporation	Regulatory Services	47,995
9210	American Electric Power Service Corporation	Supply Chain & Fleet	1,139,902
9210	American Electric Power Service Corporation	Telecommunications	162,482
9210	American Electric Power Service Corporation	Transmission	34,489
9210	American Electric Power Service Corporation	Fuel Procurement	19
9220	American Electric Power Service Corporation	Distribution	0
9220	American Electric Power Service Corporation	Human Resources	-
9220	American Electric Power Service Corporation	Information Technology	-
9230	American Electric Power Service Corporation	AEPSC Internal Support Costs	1,470,312
9230	American Electric Power Service Corporation	Chief Executive Officer	276,327
9230	American Electric Power Service Corporation	Chief Financial Officer	(728,764)
9230	American Electric Power Service Corporation	Corporate Communications	107,063
9230	American Electric Power Service Corporation	Corporate Safety & Health	22,309
9230	American Electric Power Service Corporation	Customer Service	248,722
9230	American Electric Power Service Corporation	Distribution	7,826
9230	American Electric Power Service Corporation	Energy Supply	115,744
9230	American Electric Power Service Corporation	Environmental Services	6,599
9230	American Electric Power Service Corporation	Federal & External Affairs	33,320
9230	American Electric Power Service Corporation	Generation	44,377
9230	American Electric Power Service Corporation	Human Resources	192,065
9230	American Electric Power Service Corporation	INCENTIVES	(33,110)
9230	American Electric Power Service Corporation	Information Technology	1,932,206
9230	American Electric Power Service Corporation	Legal	174,299
9230	American Electric Power Service Corporation	Physical & Cyber Security	227,028
9230	American Electric Power Service Corporation	Real Estate & Workplace Services	310,446
9230	American Electric Power Service Corporation	Regulatory Services	76,653
9230	American Electric Power Service Corporation	Supply Chain & Fleet	17,215
9230	American Electric Power Service Corporation	Telecommunications	386
9230	American Electric Power Service Corporation	Transmission	109,852
9240	American Electric Power Service Corporation	Corporate Communications	205
9240	American Electric Power Service Corporation	Distribution	924
9240	American Electric Power Service Corporation	Generation	231
9240	American Electric Power Service Corporation	Real Estate & Workplace Services	212
9240	American Electric Power Service Corporation	Telecommunications	164
9250	American Electric Power Service Corporation	Chief Financial Officer	3
9250	American Electric Power Service Corporation	Corporate Safety & Health	12,252
9250	American Electric Power Service Corporation	Human Resources	79
9250	American Electric Power Service Corporation	INCENTIVES	6,702
9250	American Electric Power Service Corporation	Information Technology	1,131
9250	American Electric Power Service Corporation	Legal	6,406
9250	American Electric Power Service Corporation	Real Estate & Workplace Services	463
9250	American Electric Power Service Corporation	Supply Chain & Fleet	116
9260	American Electric Power Service Corporation	Chief Executive Officer	450
9260	American Electric Power Service Corporation	Chief Financial Officer	2,355
9260	American Electric Power Service Corporation	Corporate Communications	14,798

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
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FERC ACCT	Affiliate	Service	Amount
9260	American Electric Power Service Corporation	Corporate Safety & Health	6,447
9260	American Electric Power Service Corporation	Customer Service	109
9260	American Electric Power Service Corporation	Distribution	76
9260	American Electric Power Service Corporation	Environmental Services	337
9260	American Electric Power Service Corporation	Generation	3,332
9260	American Electric Power Service Corporation	Human Resources	6,049
9260	American Electric Power Service Corporation	INCENTIVES	4,660
9260	American Electric Power Service Corporation	Information Technology	5,072
9260	American Electric Power Service Corporation	Legal	17
9260	American Electric Power Service Corporation	Physical & Cyber Security	77
9260	American Electric Power Service Corporation	Real Estate & Workplace Services	1,419
9260	American Electric Power Service Corporation	Supply Chain & Fleet	80
9260	American Electric Power Service Corporation	Transmission	3,238
9280	American Electric Power Service Corporation	Chief Executive Officer	(88)
9280	American Electric Power Service Corporation	Chief Financial Officer	617,511
9280	American Electric Power Service Corporation	Customer Service	1,319
9280	American Electric Power Service Corporation	Distribution	-
9280	American Electric Power Service Corporation	Generation	4,272
9280	American Electric Power Service Corporation	Human Resources	55,559
9280	American Electric Power Service Corporation	INCENTIVES	411,925
9280	American Electric Power Service Corporation	Information Technology	95,152
9280	American Electric Power Service Corporation	Legal	55,155
9280	American Electric Power Service Corporation	Real Estate & Workplace Services	49,546
9280	American Electric Power Service Corporation	Regulated Commercial Operations	1,737
9280	American Electric Power Service Corporation	Regulatory Services	515,425
9280	American Electric Power Service Corporation	Supply Chain & Fleet	(13)
9280	American Electric Power Service Corporation	Telecommunications	22
9280	American Electric Power Service Corporation	Transmission	3,273
9280	American Electric Power Service Corporation	Fuel Procurement	409
9301	American Electric Power Service Corporation	Corporate Communications	6,633
9301	American Electric Power Service Corporation	Customer Service	14,959
9301	American Electric Power Service Corporation	Human Resources	3
9301	American Electric Power Service Corporation	INCENTIVES	30
9301	American Electric Power Service Corporation	Information Technology	148
9301	American Electric Power Service Corporation	Real Estate & Workplace Services	8
9301	American Electric Power Service Corporation	Transmission	524
9302	American Electric Power Service Corporation	Chief Executive Officer	10,156
9302	American Electric Power Service Corporation	Chief Financial Officer	76,209
9302	American Electric Power Service Corporation	Corporate Communications	9
9302	American Electric Power Service Corporation	Customer Service	98,493
9302	American Electric Power Service Corporation	Distribution	744
9302	American Electric Power Service Corporation	Environmental Services	(51)
9302	American Electric Power Service Corporation	Federal & External Affairs	266,807
9302	American Electric Power Service Corporation	Generation	4,981
9302	American Electric Power Service Corporation	Human Resources	1,776
9302	American Electric Power Service Corporation	INCENTIVES	34,473
9302	American Electric Power Service Corporation	Information Technology	15,946
9302	American Electric Power Service Corporation	Legal	54
9302	American Electric Power Service Corporation	Physical & Cyber Security	1
9302	American Electric Power Service Corporation	Real Estate & Workplace Services	33,663
9302	American Electric Power Service Corporation	Regulated Commercial Operations	5,051
9302	American Electric Power Service Corporation	Regulatory Services	855
9302	American Electric Power Service Corporation	Supply Chain & Fleet	2,538
9302	American Electric Power Service Corporation	Telecommunications	3,195
9302	American Electric Power Service Corporation	Transmission	87,244
9310	American Electric Power Service Corporation	Chief Financial Officer	40
9310	American Electric Power Service Corporation	Corporate Communications	3,896
9310	American Electric Power Service Corporation	Customer Service	726
9310	American Electric Power Service Corporation	Distribution	4
9310	American Electric Power Service Corporation	Environmental Services	13,993
9310	American Electric Power Service Corporation	Generation	13,755
9310	American Electric Power Service Corporation	Human Resources	1
9310	American Electric Power Service Corporation	Real Estate & Workplace Services	18,038
9310	American Electric Power Service Corporation	Supply Chain & Fleet	3,891
9310	American Electric Power Service Corporation	Telecommunications	20,406
9310	American Electric Power Service Corporation	Transmission	123
9350	American Electric Power Service Corporation	Chief Executive Officer	(0)
9350	American Electric Power Service Corporation	Chief Financial Officer	94,032

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
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FERC ACCT	Affiliate	Service	Amount
9350	American Electric Power Service Corporation	Corporate Communications	2,635
9350	American Electric Power Service Corporation	Corporate Safety & Health	-
9350	American Electric Power Service Corporation	Customer Service	40,585
9350	American Electric Power Service Corporation	Distribution	7,136
9350	American Electric Power Service Corporation	Environmental Services	241
9350	American Electric Power Service Corporation	Generation	106
9350	American Electric Power Service Corporation	Human Resources	2,012
9350	American Electric Power Service Corporation	INCENTIVES	32,647
9350	American Electric Power Service Corporation	Information Technology	1,986,806
9350	American Electric Power Service Corporation	Legal	-
9350	American Electric Power Service Corporation	Physical & Cyber Security	606,618
9350	American Electric Power Service Corporation	Real Estate & Workplace Services	29,289
9350	American Electric Power Service Corporation	Regulatory Services	4,603
9350	American Electric Power Service Corporation	Supply Chain & Fleet	100
9350	American Electric Power Service Corporation	Telecommunications	218,446
9350	American Electric Power Service Corporation	Transmission	12,369
American Electric Power Service Corporation Total			\$ 92,530,927
9200	AEP Energy Partners, Inc	Energy Supply	115,282
9210	AEP Energy Partners, Inc	Energy Supply	254
9230	AEP Energy Partners, Inc	Energy Supply	17
AEP Energy Partners, Inc. Total			\$ 115,554
9200	AEP Energy, Inc	Energy Supply	2,477
AEP Energy, Inc Total			\$ 2,477
5100	AEP Generating Company	Generation	853
5390	AEP Generating Company	Generation	568
9230	AEP Generating Company	Generation	30
9302	AEP Generating Company	Generation	311
AEP Generating Company Total			\$ 1,763
5100	AEP Generation Resources	Generation	198
9200	AEP Generation Resources	Generation	13,923
9210	AEP Generation Resources	Environmental Services	173
9210	AEP Generation Resources	Generation	250
9230	AEP Generation Resources	Legal	63,736
AEP Generation Resources Total			\$ 78,280
5600	AEP Oklahoma Transmission Company, Inc.	Transmission	(4,499)
AEP Oklahoma Transmission Company, Inc. Total			\$ (4,499)
5860	AEP OnSite Partners, LLC	Energy Supply	0
9200	AEP OnSite Partners, LLC	Energy Supply	6,138
9210	AEP OnSite Partners, LLC	Energy Supply	57
AEP OnSite Partners, LLC Total			\$ 6,196
5000	AEP Texas Company	Transmission	263
5120	AEP Texas Company	Transmission	36
5130	AEP Texas Company	Transmission	1,732
5600	AEP Texas Company	Chief Executive Officer	83
5600	AEP Texas Company	Chief Financial Officer	847
5600	AEP Texas Company	Environmental Services	467
5600	AEP Texas Company	Transmission	16,839
5620	AEP Texas Company	Transmission	21,151
5660	AEP Texas Company	Telecommunications	169
5660	AEP Texas Company	Transmission	9,945
5690	AEP Texas Company	Transmission	272
5700	AEP Texas Company	Transmission	86,815
5710	AEP Texas Company	Transmission	164,788
5800	AEP Texas Company	Distribution	111

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
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FERC ACCT	Affiliate	Service	Amount
5800	AEP Texas Company	Environmental Services	63
5800	AEP Texas Company	Utility Operations	17,412
5810	AEP Texas Company	Utility Operations	14,613
5830	AEP Texas Company	Chief Financial Officer	(435)
5830	AEP Texas Company	Utility Operations	14,225
5850	AEP Texas Company	Utility Operations	28
5860	AEP Texas Company	Utility Operations	21,461
5870	AEP Texas Company	Utility Operations	8,454
5880	AEP Texas Company	Chief Financial Officer	(10)
5880	AEP Texas Company	Customer Service	96
5880	AEP Texas Company	Distribution	6,712
5880	AEP Texas Company	Utility Operations	3,669
5890	AEP Texas Company	Chief Financial Officer	8,843
5900	AEP Texas Company	Transmission	3,097
5920	AEP Texas Company	Transmission	12,114
5930	AEP Texas Company	Corporate Safety & Health	4,754
5930	AEP Texas Company	Distribution	150
5930	AEP Texas Company	Utility Operations	9,927
5940	AEP Texas Company	Utility Operations	2
5950	AEP Texas Company	Distribution	16,608
5950	AEP Texas Company	Utility Operations	4
5960	AEP Texas Company	Utility Operations	82
5970	AEP Texas Company	Utility Operations	931
9030	AEP Texas Company	Customer Service	588
9030	AEP Texas Company	Utility Operations	4,100
9080	AEP Texas Company	Chief Financial Officer	5,004
9080	AEP Texas Company	Utility Operations	116,687
9120	AEP Texas Company	Customer Service	9,170
9200	AEP Texas Company	Chief Executive Officer	425
9200	AEP Texas Company	Chief Financial Officer	28,938
9200	AEP Texas Company	Corporate Safety & Health	114
9200	AEP Texas Company	Distribution	14
9200	AEP Texas Company	Real Estate & Workplace Services	16,504
9200	AEP Texas Company	Telecommunications	2,875
9200	AEP Texas Company	Transmission	2,010
9200	AEP Texas Company	Utility Operations	21,834
9210	AEP Texas Company	Chief Executive Officer	159
9210	AEP Texas Company	Chief Financial Officer	11,510
9210	AEP Texas Company	Real Estate & Workplace Services	96
9210	AEP Texas Company	Transmission	13
9210	AEP Texas Company	Utility Operations	1,059
9230	AEP Texas Company	Chief Executive Officer	168
9230	AEP Texas Company	Chief Financial Officer	3,539
9230	AEP Texas Company	Human Resources	0
9230	AEP Texas Company	Legal	23,181
9230	AEP Texas Company	Real Estate & Workplace Services	12
9230	AEP Texas Company	Transmission	45
9280	AEP Texas Company	Chief Financial Officer	2,373
9280	AEP Texas Company	Legal	106
9310	AEP Texas Company	Distribution	7
9310	AEP Texas Company	Transmission	6,362
9310	AEP Texas Company	Utility Operations	51
9350	AEP Texas Company	Chief Executive Officer	10,304
9350	AEP Texas Company	Real Estate & Workplace Services	2,460
9350	AEP Texas Company	Telecommunications	27,577
AEP Texas Central Company Total			\$ 743,604
5600	AEP Transmission Company, LLC	Transmission	403
9302	AEP Transmission Company, LLC	Transmission	(524)
AEP Transmission Company, LLC Total			\$ (122)
5000	Appalachian Power Company	Generation	4,635
5000	Appalachian Power Company	Transmission	73
5020	Appalachian Power Company	Generation	9,201
5020	Appalachian Power Company	Supply Chain & Fleet	655
5020	Appalachian Power Company	Utility Operations	187

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5060	Appalachian Power Company	Generation	3,133
5100	Appalachian Power Company	Generation	1,726
5120	Appalachian Power Company	Generation	3,857
5120	Appalachian Power Company	Telecommunications	143
5130	Appalachian Power Company	Generation	6,299
5140	Appalachian Power Company	Generation	1,816
5430	Appalachian Power Company	Generation	12
5440	Appalachian Power Company	Generation	84
5600	Appalachian Power Company	Real Estate & Workplace Services	38
5600	Appalachian Power Company	Telecommunications	86
5600	Appalachian Power Company	Transmission	706
5660	Appalachian Power Company	Chief Financial Officer	50
5660	Appalachian Power Company	Transmission	356
5660	Appalachian Power Company	Utility Operations	77
5800	Appalachian Power Company	Distribution	11,259
5830	Appalachian Power Company	Utility Operations	0
5860	Appalachian Power Company	Utility Operations	2,618
5880	Appalachian Power Company	Chief Financial Officer	103
5880	Appalachian Power Company	Distribution	1,105
5930	Appalachian Power Company	Utility Operations	1,827
5950	Appalachian Power Company	Utility Operations	(2)
5960	Appalachian Power Company	Utility Operations	111
9010	Appalachian Power Company	Legal	24
9030	Appalachian Power Company	Utility Operations	74
9200	Appalachian Power Company	Chief Executive Officer	297
9200	Appalachian Power Company	Chief Financial Officer	38,094
9200	Appalachian Power Company	Generation	1,025
9200	Appalachian Power Company	Real Estate & Workplace Services	746
9200	Appalachian Power Company	Telecommunications	734
9200	Appalachian Power Company	Utility Operations	10,732
9210	Appalachian Power Company	Chief Executive Officer	4
9210	Appalachian Power Company	Chief Financial Officer	3,776
9210	Appalachian Power Company	Generation	182
9210	Appalachian Power Company	Real Estate & Workplace Services	281
9210	Appalachian Power Company	Supply Chain & Fleet	109
9210	Appalachian Power Company	Utility Operations	467
9230	Appalachian Power Company	Chief Financial Officer	527
9230	Appalachian Power Company	Legal	114,709
9230	Appalachian Power Company	Real Estate & Workplace Services	6
9230	Appalachian Power Company	Supply Chain & Fleet	303
9230	Appalachian Power Company	Transmission	647
9230	Appalachian Power Company	Utility Operations	6
9302	Appalachian Power Company	Telecommunications	(569)
9310	Appalachian Power Company	Chief Financial Officer	0
9310	Appalachian Power Company	Distribution	1
9310	Appalachian Power Company	Generation	3
9310	Appalachian Power Company	Utility Operations	14
9350	Appalachian Power Company	Telecommunications	122
Appalachian Power Company Total			\$ 222,473
5000	Dolet Hills Lignite Company, LLC	Generation	1,087
5060	Dolet Hills Lignite Company, LLC	Generation	2,172
5100	Dolet Hills Lignite Company, LLC	Generation	482
5120	Dolet Hills Lignite Company, LLC	Generation	918
5130	Dolet Hills Lignite Company, LLC	Generation	206
5140	Dolet Hills Lignite Company, LLC	Generation	38,598
Dolet Hills Lignite Company, LLC Total			\$ 43,463
5120	Electric Transmission TX, LLC	Transmission	55
5130	Electric Transmission TX, LLC	Transmission	175
5140	Electric Transmission TX, LLC	Transmission	1,051
Electric Transmission TX, LLC Total			\$ 1,281
5130	Grid Assurance LLC	Chief Financial Officer	3,545
5140	Grid Assurance LLC	Transmission	-

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
Grid Assurance LLC Total			\$ 3,545
5000	Indiana Michigan Power Company	Generation	14,678
5060	Indiana Michigan Power Company	Generation	188
5060	Indiana Michigan Power Company	Utility Operations	40
5100	Indiana Michigan Power Company	Generation	1,272
5120	Indiana Michigan Power Company	Generation	3,894
5130	Indiana Michigan Power Company	Generation	2,980
5140	Indiana Michigan Power Company	Generation	170
5240	Indiana Michigan Power Company	Generation	142
5600	Indiana Michigan Power Company	Transmission	7,393
5660	Indiana Michigan Power Company	Transmission	3,552
5700	Indiana Michigan Power Company	Transmission	23
5730	Indiana Michigan Power Company	Transmission	1,187
5830	Indiana Michigan Power Company	Utility Operations	(2)
5860	Indiana Michigan Power Company	Utility Operations	317
5880	Indiana Michigan Power Company	Transmission	9,105
5880	Indiana Michigan Power Company	Utility Operations	337
5920	Indiana Michigan Power Company	Transmission	413
5930	Indiana Michigan Power Company	Utility Operations	1,453
5940	Indiana Michigan Power Company	Utility Operations	191
5950	Indiana Michigan Power Company	Utility Operations	24
5960	Indiana Michigan Power Company	Utility Operations	8
9010	Indiana Michigan Power Company	Utility Operations	36
9030	Indiana Michigan Power Company	Utility Operations	667
9200	Indiana Michigan Power Company	Chief Financial Officer	17,133
9200	Indiana Michigan Power Company	Generation	33,660
9200	Indiana Michigan Power Company	Legal	3,240
9200	Indiana Michigan Power Company	Telecommunications	1,686
9200	Indiana Michigan Power Company	Transmission	3,274
9200	Indiana Michigan Power Company	Utility Operations	22,571
9210	Indiana Michigan Power Company	Chief Executive Officer	3
9210	Indiana Michigan Power Company	Chief Financial Officer	749
9210	Indiana Michigan Power Company	Corporate Safety & Health	53
9210	Indiana Michigan Power Company	Generation	3,239
9210	Indiana Michigan Power Company	Legal	20
9210	Indiana Michigan Power Company	Supply Chain & Fleet	17
9210	Indiana Michigan Power Company	Transmission	190
9210	Indiana Michigan Power Company	Utility Operations	165
9230	Indiana Michigan Power Company	Generation	201
9230	Indiana Michigan Power Company	Real Estate & Workplace Services	41
9230	Indiana Michigan Power Company	Supply Chain & Fleet	33
9230	Indiana Michigan Power Company	Transmission	185
9230	Indiana Michigan Power Company	Utility Operations	607
9260	Indiana Michigan Power Company	Transmission	4
9310	Indiana Michigan Power Company	Generation	0
9310	Indiana Michigan Power Company	Transmission	8
9310	Indiana Michigan Power Company	Utility Operations	0
Indiana Michigan Power Company Total			\$ 135,150
5000	Kentucky Power Company	Generation	4,465
5060	Kentucky Power Company	Generation	1,748
5100	Kentucky Power Company	Generation	1,996
5110	Kentucky Power Company	Generation	981
5120	Kentucky Power Company	Generation	4,132
5130	Kentucky Power Company	Generation	720
5140	Kentucky Power Company	Generation	2,202
5600	Kentucky Power Company	Transmission	352
5830	Kentucky Power Company	Utility Operations	285
5860	Kentucky Power Company	Utility Operations	(69)
5880	Kentucky Power Company	Utility Operations	168
5930	Kentucky Power Company	Utility Operations	407
9010	Kentucky Power Company	Utility Operations	90
9120	Kentucky Power Company	Chief Financial Officer	1,941
9120	Kentucky Power Company	Utility Operations	2,129
9200	Kentucky Power Company	Chief Executive Officer	64

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
9200	Kentucky Power Company	Chief Financial Officer	2,685
9200	Kentucky Power Company	Generation	380
9200	Kentucky Power Company	Utility Operations	27,043
9210	Kentucky Power Company	Chief Executive Officer	11
9210	Kentucky Power Company	Chief Financial Officer	117
9210	Kentucky Power Company	Generation	8
9210	Kentucky Power Company	Telecommunications	26
9210	Kentucky Power Company	Utility Operations	1,770
9230	Kentucky Power Company	Legal	1,125
9230	Kentucky Power Company	Utility Operations	10
9310	Kentucky Power Company	Generation	(1)
Kentucky Power Company Total			\$ 54,785
5860	Kingsport Power Company	Chief Financial Officer	6
9210	Kingsport Power Company	Chief Financial Officer	38
9230	Kingsport Power Company	Chief Financial Officer	4
Kingsport Power Company Total			\$ 49
5020	Ohio Power Company	Transmission	10
5020	Ohio Power Company	Utility Operations	1,806
5120	Ohio Power Company	Supply Chain & Fleet	4,499
5600	Ohio Power Company	Chief Financial Officer	57
5600	Ohio Power Company	Supply Chain & Fleet	1
5600	Ohio Power Company	Transmission	161
5660	Ohio Power Company	Chief Financial Officer	69
5660	Ohio Power Company	Distribution	171
5660	Ohio Power Company	Telecommunications	30
5660	Ohio Power Company	Transmission	(1,023)
5660	Ohio Power Company	Utility Operations	210
5700	Ohio Power Company	Transmission	6
5800	Ohio Power Company	Chief Financial Officer	8,637
5800	Ohio Power Company	Distribution	2,303
5800	Ohio Power Company	Utility Operations	6,541
5830	Ohio Power Company	Utility Operations	461
5840	Ohio Power Company	Distribution	93,718
5840	Ohio Power Company	Utility Operations	81
5860	Ohio Power Company	Distribution	466
5860	Ohio Power Company	Utility Operations	5,240
5880	Ohio Power Company	Chief Financial Officer	394
5880	Ohio Power Company	Distribution	1,606
5880	Ohio Power Company	Utility Operations	6,808
5890	Ohio Power Company	Distribution	396
5930	Ohio Power Company	Utility Operations	1,554
5950	Ohio Power Company	Utility Operations	1
9030	Ohio Power Company	Customer Service	445
9030	Ohio Power Company	Utility Operations	1,227
9080	Ohio Power Company	Utility Operations	186
9110	Ohio Power Company	Chief Financial Officer	38
9200	Ohio Power Company	Chief Financial Officer	42,176
9200	Ohio Power Company	Customer Service	1,269
9200	Ohio Power Company	Distribution	326
9200	Ohio Power Company	Real Estate & Workplace Services	300
9200	Ohio Power Company	Telecommunications	1,231
9200	Ohio Power Company	Transmission	700
9200	Ohio Power Company	Utility Operations	6,326
9210	Ohio Power Company	Chief Financial Officer	137,396
9210	Ohio Power Company	Environmental Services	657
9210	Ohio Power Company	Transmission	0
9210	Ohio Power Company	Utility Operations	86
9230	Ohio Power Company	Legal	1,454
9230	Ohio Power Company	Real Estate & Workplace Services	12
9230	Ohio Power Company	Utility Operations	658
9240	Ohio Power Company	Utility Operations	13
9310	Ohio Power Company	Chief Financial Officer	0
9310	Ohio Power Company	Distribution	0
9310	Ohio Power Company	Utility Operations	9

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
9350	Ohio Power Company	Telecommunications	1,958
	Ohio Power Company Total		\$ 330,672
5000	Public Service Company of Oklahoma	Generation	60,592
5000	Public Service Company of Oklahoma	Information Technology	102
5060	Public Service Company of Oklahoma	Generation	1,967
5100	Public Service Company of Oklahoma	Generation	72,882
5110	Public Service Company of Oklahoma	Telecommunications	151
5120	Public Service Company of Oklahoma	Generation	37,351
5120	Public Service Company of Oklahoma	Transmission	29
5130	Public Service Company of Oklahoma	Generation	7,632
5140	Public Service Company of Oklahoma	Generation	500
5600	Public Service Company of Oklahoma	Chief Financial Officer	30
5600	Public Service Company of Oklahoma	Environmental Services	18,816
5600	Public Service Company of Oklahoma	Transmission	8,889
5612	Public Service Company of Oklahoma	Transmission	118
5620	Public Service Company of Oklahoma	Telecommunications	2,803
5620	Public Service Company of Oklahoma	Transmission	1,599
5630	Public Service Company of Oklahoma	Transmission	15
5650	Public Service Company of Oklahoma	Chief Financial Officer	44,208
5660	Public Service Company of Oklahoma	Transmission	41,306
5700	Public Service Company of Oklahoma	Chief Financial Officer	19,549
5700	Public Service Company of Oklahoma	Transmission	30,919
5710	Public Service Company of Oklahoma	Transmission	33,292
5730	Public Service Company of Oklahoma	Transmission	1,014
5800	Public Service Company of Oklahoma	Environmental Services	18,087
5800	Public Service Company of Oklahoma	Utility Operations	3,780
5840	Public Service Company of Oklahoma	Utility Operations	(1,206)
5860	Public Service Company of Oklahoma	Utility Operations	21,028
5870	Public Service Company of Oklahoma	Utility Operations	158
5880	Public Service Company of Oklahoma	Distribution	498
5880	Public Service Company of Oklahoma	Transmission	3,605
5880	Public Service Company of Oklahoma	Utility Operations	626
5920	Public Service Company of Oklahoma	Transmission	21,906
5930	Public Service Company of Oklahoma	Utility Operations	100,125
5950	Public Service Company of Oklahoma	Utility Operations	29
5960	Public Service Company of Oklahoma	Utility Operations	8
9030	Public Service Company of Oklahoma	Utility Operations	5,899
9120	Public Service Company of Oklahoma	Customer Service	2,146
9200	Public Service Company of Oklahoma	Generation	2,365
9200	Public Service Company of Oklahoma	Real Estate & Workplace Services	717
9200	Public Service Company of Oklahoma	Telecommunications	196
9200	Public Service Company of Oklahoma	Transmission	110
9200	Public Service Company of Oklahoma	Utility Operations	40,259
9210	Public Service Company of Oklahoma	Chief Executive Officer	41
9210	Public Service Company of Oklahoma	Environmental Services	2
9210	Public Service Company of Oklahoma	Generation	329
9210	Public Service Company of Oklahoma	Real Estate & Workplace Services	27
9210	Public Service Company of Oklahoma	Transmission	139
9210	Public Service Company of Oklahoma	Utility Operations	3,490
9230	Public Service Company of Oklahoma	Chief Financial Officer	3,033
9230	Public Service Company of Oklahoma	Generation	26
9230	Public Service Company of Oklahoma	Legal	21,840
9230	Public Service Company of Oklahoma	Real Estate & Workplace Services	170
9230	Public Service Company of Oklahoma	Utility Operations	1,952
9302	Public Service Company of Oklahoma	Customer Service	515
9302	Public Service Company of Oklahoma	Telecommunications	535
9302	Public Service Company of Oklahoma	Transmission	821
9310	Public Service Company of Oklahoma	Chief Financial Officer	139
9310	Public Service Company of Oklahoma	Generation	26
9310	Public Service Company of Oklahoma	Transmission	1,297
9310	Public Service Company of Oklahoma	Utility Operations	134
9350	Public Service Company of Oklahoma	Real Estate & Workplace Services	6,272
9350	Public Service Company of Oklahoma	Telecommunications	4,646
	Public Service Company of Oklahoma Total		\$ 649,531

Southwestern Electric Power Company
Schedule G-6.1: Summary of Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Service	Amount
5600	Transource West Virginia, LLC	Transmission	103
	Transource West Virginia, LLC Total		\$ 103
5000	United Sciences Testing, Inc	Chief Financial Officer	308,671
5000	United Sciences Testing, Inc	Generation	(39,751)
	Transource West Virginia, LLC Total		\$ 268,921
5860	Wheeling Power Company	Utility Operations	16
5930	Wheeling Power Company	Utility Operations	2
9200	Wheeling Power Company	Utility Operations	180
9210	Wheeling Power Company	Chief Financial Officer	31
9210	Wheeling Power Company	Utility Operations	3
	Wheeling Power Company Total		\$ 232
	Total Test Year Expense by Affiliate		\$ 95,184,384

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Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
4261	American Electric Power Service Corporation	Add Requested AEPSC Donations	\$ 152,838
4264	American Electric Power Service Corporation	Add Requested AEPSC Donations	27,501
4265	American Electric Power Service Corporation	Add Requested AEPSC Donations	11,475
5000	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(243,791)
5000	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(261,850)
5000	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(27,090)
5000	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(920,382)
5000	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(64,541)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(35,468)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(31,375)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(44)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(61,667)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(19,025)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(45)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(571)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,026)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(9)
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(163)
5000	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	609,540
5000	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	50,335
5000	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,974
5000	American Electric Power Service Corporation	Remove Miscellaneous Items	(42)
5000	American Electric Power Service Corporation	Remove SERP Charges	(8,359)
5010	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(17,833)
5010	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,023)
5010	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(60,240)
5010	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(4,820)
5010	American Electric Power Service Corporation	Remove Miscellaneous Items	(27)
5010	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,223)
5010	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	42,067
5010	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3,487
5010	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	137
5010	American Electric Power Service Corporation	Remove SERP Charges	(582)
5020	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(4,370)
5020	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(348)
5020	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(16,587)
5020	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(828)
5020	American Electric Power Service Corporation	Remove Miscellaneous Items	(181)
5020	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	9,783
5020	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	800
5020	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	31
5020	American Electric Power Service Corporation	Remove SERP Charges	(133)
5050	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(96)
5050	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(10)
5050	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(269)
5050	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(25)
5050	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	252
5050	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	21
5050	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5050	American Electric Power Service Corporation	Remove SERP Charges	(4)
5060	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(44)
5060	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(22,874)
5060	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1,867)
5060	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	761,487
5060	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(4,448)
5060	American Electric Power Service Corporation	Remove Miscellaneous Items	(396)
5060	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,457)
5060	American Electric Power Service Corporation	Remove Miscellaneous Items	(698)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5060	American Electric Power Service Corporation	Remove Miscellaneous Items	(615)
5060	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	39,848
5060	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3,299
5060	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	129
5060	American Electric Power Service Corporation	Remove SERP Charges	(545)
5100	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(8,951)
5100	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(828)
5100	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(28,998)
5100	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,972)
5100	American Electric Power Service Corporation	Remove Miscellaneous Items	(68,654)
5100	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,514)
5100	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	21,746
5100	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,784
5100	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	70
5100	American Electric Power Service Corporation	Remove SERP Charges	(299)
5110	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(13,755)
5110	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(903)
5110	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(37,209)
5110	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,152)
5110	American Electric Power Service Corporation	Remove Miscellaneous Items	(154)
5110	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	34,780
5110	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2,816
5110	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	110
5110	American Electric Power Service Corporation	Remove SERP Charges	(472)
5120	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(38,577)
5120	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,223)
5120	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(161,356)
5120	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(5,297)
5120	American Electric Power Service Corporation	Remove Miscellaneous Items	(243)
5120	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,190)
5120	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	75,011
5120	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	6,098
5120	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	239
5120	American Electric Power Service Corporation	Remove SERP Charges	(1,007)
5130	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(10,699)
5130	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(626)
5130	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(38,891)
5130	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,492)
5130	American Electric Power Service Corporation	Remove Miscellaneous Items	80
5130	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,150)
5130	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	19,247
5130	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,569
5130	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	62
5130	American Electric Power Service Corporation	Remove SERP Charges	(259)
5140	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,615)
5140	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(187)
5140	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(6,321)
5140	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(446)
5140	American Electric Power Service Corporation	Remove Miscellaneous Items	140
5140	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	7,081
5140	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	574
5140	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	22
5140	American Electric Power Service Corporation	Remove SERP Charges	(96)
5170	American Electric Power Service Corporation	Remove Miscellaneous Items	20
5200	American Electric Power Service Corporation	Remove Miscellaneous Items	(19)
5200	American Electric Power Service Corporation	Remove Miscellaneous Items	(32)
5240	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(0)
5240	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	0
5240	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,669)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5280	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(140)
5280	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(15)
5280	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(562)
5280	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(36)
5280	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	364
5280	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	30
5280	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5280	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,929)
5280	American Electric Power Service Corporation	Remove SERP Charges	(5)
5290	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(9)
5290	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5290	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(22)
5290	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1)
5290	American Electric Power Service Corporation	Remove Miscellaneous Items	(326)
5290	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	22
5290	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5290	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5290	American Electric Power Service Corporation	Remove Miscellaneous Items	(27)
5290	American Electric Power Service Corporation	Remove SERP Charges	(0)
5300	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5300	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2)
5300	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	0
5300	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5300	American Electric Power Service Corporation	Remove Miscellaneous Items	(42)
5300	American Electric Power Service Corporation	Remove SERP Charges	(0)
5310	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(0)
5310	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(0)
5310	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1)
5310	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(0)
5310	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1
5310	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5310	American Electric Power Service Corporation	Remove Miscellaneous Items	(256)
5310	American Electric Power Service Corporation	Remove SERP Charges	(0)
5320	American Electric Power Service Corporation	Remove Miscellaneous Items	(582)
5350	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(112)
5350	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(13)
5350	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(357)
5350	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(30)
5350	American Electric Power Service Corporation	Remove Miscellaneous Items	(649)
5350	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	274
5350	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	23
5350	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5350	American Electric Power Service Corporation	Remove Miscellaneous Items	(4,201)
5350	American Electric Power Service Corporation	Remove SERP Charges	(4)
5370	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(13)
5370	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5370	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(43)
5370	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(3)
5370	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	26
5370	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5370	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5370	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,100)
5370	American Electric Power Service Corporation	Remove SERP Charges	(0)
5390	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(129)
5390	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(8)
5390	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(323)
5390	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(20)
5390	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,301)
5390	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	314

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5390	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	25
5390	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5390	American Electric Power Service Corporation	Remove Miscellaneous Items	(467)
5390	American Electric Power Service Corporation	Remove SERP Charges	(4)
5420	American Electric Power Service Corporation	Remove Miscellaneous Items	(306)
5430	American Electric Power Service Corporation	Remove Miscellaneous Items	59
5440	American Electric Power Service Corporation	Remove Miscellaneous Items	-
5440	American Electric Power Service Corporation	Remove Miscellaneous Items	547
5450	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(14)
5450	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(6)
5450	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(29)
5450	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(14)
5450	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	54
5450	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5
5450	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5450	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,145)
5450	American Electric Power Service Corporation	Remove SERP Charges	(1)
5510	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	1
5510	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	0
5510	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	2
5510	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	(0)
5510	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	(0)
5510	American Electric Power Service Corporation	Remove SERP Charges	0
5530	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(363)
5530	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(27)
5530	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,009)
5530	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(65)
5530	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	672
5530	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	55
5530	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5530	American Electric Power Service Corporation	Remove SERP Charges	(9)
5560	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(35,205)
5560	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(3,093)
5560	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(123,645)
5560	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(7,370)
5560	American Electric Power Service Corporation	Remove Miscellaneous Items	(22,570)
5560	American Electric Power Service Corporation	Remove Miscellaneous Items	(0)
5560	American Electric Power Service Corporation	Remove Miscellaneous Items	(427)
5560	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,033)
5560	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	83,883
5560	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	6,872
5560	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	269
5560	American Electric Power Service Corporation	Remove SERP Charges	(1,141)
5570	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(87,743)
5570	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(7,154)
5570	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(295,273)
5570	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(17,044)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(156)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(13,307)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,824)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(52)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(20)
5570	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,745)
5570	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	187,762
5570	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	15,402
5570	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	604
5570	American Electric Power Service Corporation	Remove SERP Charges	(2,557)
5600	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(64,377)
5600	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(97,945)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5600	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(17,247)
5600	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(507,255)
5600	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(41,092)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,909)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(77,912)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(36,265)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(171)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(21)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(28)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(384)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(25)
5600	American Electric Power Service Corporation	Remove Miscellaneous Items	(207)
5600	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	358,219
5600	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	29,694
5600	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,164
5600	American Electric Power Service Corporation	Remove SERP Charges	(4,928)
5612	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(12,807)
5612	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,329)
5612	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(76,618)
5612	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(5,550)
5612	American Electric Power Service Corporation	Remove Miscellaneous Items	(6,750)
5612	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	56,225
5612	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	4,628
5612	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	181
5612	American Electric Power Service Corporation	Remove SERP Charges	(768)
5615	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(3,106)
5615	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(511)
5615	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(18,841)
5615	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,219)
5615	American Electric Power Service Corporation	Remove Miscellaneous Items	(166)
5615	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	13,304
5615	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,092
5615	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	43
5615	American Electric Power Service Corporation	Remove SERP Charges	(180)
5620	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(89)
5620	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(28)
5620	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(437)
5620	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(68)
5620	American Electric Power Service Corporation	Remove Miscellaneous Items	(534)
5620	American Electric Power Service Corporation	Remove Miscellaneous Items	(208)
5620	American Electric Power Service Corporation	Remove Miscellaneous Items	(139)
5620	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	388
5620	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	33
5620	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5620	American Electric Power Service Corporation	Remove SERP Charges	(6)
5630	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(256)
5630	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(50)
5630	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,665)
5630	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(120)
5630	American Electric Power Service Corporation	Remove Miscellaneous Items	106
5630	American Electric Power Service Corporation	Remove Miscellaneous Items	(270)
5630	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1,066
5630	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	88
5630	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3
5630	American Electric Power Service Corporation	Remove SERP Charges	(14)
5640	American Electric Power Service Corporation	Remove Miscellaneous Items	19
5660	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(12,052)
5660	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(78,938)
5660	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(3,509)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5660	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(109,628)
5660	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(8,359)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,430)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(57,394)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(7,875)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(21)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(3)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,297)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(490)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(67)
5660	American Electric Power Service Corporation	Remove Miscellaneous Items	(55)
5660	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	79,882
5660	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	6,592
5660	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	259
5660	American Electric Power Service Corporation	Remove SERP Charges	(1,085)
5670	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2)
5670	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(0)
5670	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(6)
5670	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1)
5670	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	7
5670	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
5670	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5670	American Electric Power Service Corporation	Remove SERP Charges	(0)
5680	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(131)
5680	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(27)
5680	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(752)
5680	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(65)
5680	American Electric Power Service Corporation	Remove Miscellaneous Items	(373)
5680	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	542
5680	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	45
5680	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5680	American Electric Power Service Corporation	Remove SERP Charges	(8)
5690	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5690	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(0)
5690	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(8)
5690	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(0)
5690	American Electric Power Service Corporation	Remove Miscellaneous Items	17
5690	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	3
5690	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5690	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5690	American Electric Power Service Corporation	Remove SERP Charges	(0)
5691	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(117)
5691	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(20)
5691	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(691)
5691	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(47)
5691	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	525
5691	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	43
5691	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5691	American Electric Power Service Corporation	Remove SERP Charges	(7)
5692	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,225)
5692	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(407)
5692	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(10,900)
5692	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(969)
5692	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	8,276
5692	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	687
5692	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	27
5692	American Electric Power Service Corporation	Remove SERP Charges	(114)
5700	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,697)
5700	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(574)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5700	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(16,795)
5700	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,367)
5700	American Electric Power Service Corporation	Remove Miscellaneous Items	(10,331)
5700	American Electric Power Service Corporation	Remove Miscellaneous Items	(88)
5700	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	11,614
5700	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	964
5700	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	38
5700	American Electric Power Service Corporation	Remove SERP Charges	(159)
5710	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(496)
5710	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(73)
5710	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,546)
5710	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(173)
5710	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,355)
5710	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1,243
5710	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	104
5710	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	4
5710	American Electric Power Service Corporation	Remove SERP Charges	(17)
5720	American Electric Power Service Corporation	Remove Miscellaneous Items	111
5730	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(18)
5730	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(3)
5730	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(114)
5730	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(8)
5730	American Electric Power Service Corporation	Remove Miscellaneous Items	(4,133)
5730	American Electric Power Service Corporation	Remove Miscellaneous Items	(456)
5730	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	70
5730	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	6
5730	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5730	American Electric Power Service Corporation	Remove SERP Charges	(1)
5800	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(34,339)
5800	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(5,005)
5800	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(112,416)
5800	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(11,925)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(138)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(108)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,288)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,206)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(469)
5800	American Electric Power Service Corporation	Remove Miscellaneous Items	(57)
5800	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	64,796
5800	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5,536
5800	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	217
5800	American Electric Power Service Corporation	Remove SERP Charges	(917)
5820	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(893)
5820	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(164)
5820	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(5,144)
5820	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(392)
5820	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,634)
5820	American Electric Power Service Corporation	Remove Miscellaneous Items	(82)
5820	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,479)
5820	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	4,059
5820	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	334
5820	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	13
5820	American Electric Power Service Corporation	Remove SERP Charges	(56)
5830	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(7)
5830	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2)
5830	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(38)
5830	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(5)
5830	American Electric Power Service Corporation	Remove Miscellaneous Items	4
5830	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	22

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5830	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5830	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5830	American Electric Power Service Corporation	Remove SERP Charges	(0)
5840	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(423)
5840	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(66)
5840	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,396)
5840	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(157)
5840	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	758
5840	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	65
5840	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3
5840	American Electric Power Service Corporation	Remove SERP Charges	(11)
5860	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,665)
5860	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(824)
5860	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(14,147)
5860	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,964)
5860	American Electric Power Service Corporation	Remove Miscellaneous Items	(134)
5860	American Electric Power Service Corporation	Remove Miscellaneous Items	(44)
5860	American Electric Power Service Corporation	Remove Miscellaneous Items	(123)
5860	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	10,667
5860	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	911
5860	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	36
5860	American Electric Power Service Corporation	Remove SERP Charges	(152)
5880	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	59,309
5880	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(4,431)
5880	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	265,597
5880	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(10,556)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(13)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,097)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(854)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,794)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(106)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(4)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,719)
5880	American Electric Power Service Corporation	Remove Miscellaneous Items	(904)
5880	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	61,383
5880	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5,217
5880	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	205
5880	American Electric Power Service Corporation	Remove SERP Charges	(866)
5900	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(268)
5900	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(41)
5900	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(937)
5900	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(98)
5900	American Electric Power Service Corporation	Remove Miscellaneous Items	20
5900	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	474
5900	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	41
5900	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5900	American Electric Power Service Corporation	Remove SERP Charges	(7)
5910	American Electric Power Service Corporation	Remove Miscellaneous Items	(35)
5920	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,853)
5920	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(239)
5920	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(7,244)
5920	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(568)
5920	American Electric Power Service Corporation	Remove Miscellaneous Items	(11,278)
5920	American Electric Power Service Corporation	Remove Miscellaneous Items	(4)
5920	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	4,957
5920	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	411
5920	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	16
5920	American Electric Power Service Corporation	Remove SERP Charges	(69)
5930	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1,597)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5930	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(211)
5930	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(4,440)
5930	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(503)
5930	American Electric Power Service Corporation	Remove Miscellaneous Items	635
5930	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	2,658
5930	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	228
5930	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	9
5930	American Electric Power Service Corporation	Remove SERP Charges	(38)
5940	American Electric Power Service Corporation	Remove Miscellaneous Items	2
5960	American Electric Power Service Corporation	Remove Miscellaneous Items	0
5970	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5970	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
5970	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(22)
5970	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(3)
5970	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	20
5970	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
5970	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
5970	American Electric Power Service Corporation	Remove SERP Charges	(0)
5980	American Electric Power Service Corporation	Remove Miscellaneous Items	(33)
9010	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(311)
9010	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(365)
9010	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(4,854)
9010	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(870)
9010	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	4,577
9010	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	392
9010	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	15
9010	American Electric Power Service Corporation	Remove SERP Charges	(65)
9020	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(564)
9020	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(534)
9020	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(8,623)
9020	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,272)
9020	American Electric Power Service Corporation	Remove Miscellaneous Items	(1)
9020	American Electric Power Service Corporation	Remove Miscellaneous Items	(7)
9020	American Electric Power Service Corporation	Remove Miscellaneous Items	(45)
9020	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	8,108
9020	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	685
9020	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	27
9020	American Electric Power Service Corporation	Remove SERP Charges	(114)
9030	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(6,830)
9030	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(39,953)
9030	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(51,231)
9030	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(596,833)
9030	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(122,057)
9030	American Electric Power Service Corporation	Remove Miscellaneous Items	(9,879)
9030	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	538,030
9030	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	46,809
9030	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1,835
9030	American Electric Power Service Corporation	Remove SERP Charges	(7,766)
9050	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(114)
9050	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(87)
9050	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,603)
9050	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(207)
9050	American Electric Power Service Corporation	Remove Miscellaneous Items	(103)
9050	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1,670
9050	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	139
9050	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5
9050	American Electric Power Service Corporation	Remove SERP Charges	(23)
9070	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(509)
9070	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(457)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
9070	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(7,916)
9070	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,089)
9070	American Electric Power Service Corporation	Remove Miscellaneous Items	(731)
9070	American Electric Power Service Corporation	Remove Miscellaneous Items	(31)
9070	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,963)
9070	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	7,169
9070	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	604
9070	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	24
9070	American Electric Power Service Corporation	Remove SERP Charges	(100)
9080	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(304)
9080	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(141)
9080	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(4,850)
9080	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(336)
9080	American Electric Power Service Corporation	Remove Miscellaneous Items	(848)
9080	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	4,389
9080	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	358
9080	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	14
9080	American Electric Power Service Corporation	Remove SERP Charges	(60)
9100	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(234)
9100	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(252)
9100	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,208)
9100	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(599)
9100	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	851
9100	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	89
9100	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3
9100	American Electric Power Service Corporation	Remove SERP Charges	(15)
9120	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(11)
9120	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(5)
9120	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(69)
9120	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(11)
9120	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,466)
9120	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,318)
9120	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	169
9120	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	14
9120	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	1
9120	American Electric Power Service Corporation	Remove SERP Charges	(2)
9200	American Electric Power Service Corporation	Remove Corporate Aviation Costs	205
9200	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1,225,069)
9200	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(122,889)
9200	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,471,210)
9200	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(292,782)
9200	American Electric Power Service Corporation	Remove Miscellaneous Items	(78,786)
9200	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1,303,857
9200	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	113,326
9200	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	4,444
9200	American Electric Power Service Corporation	Remove SERP Charges	(18,849)
9210	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(1,081,952)
9210	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(400)
9210	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(954)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,892)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	1,589
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,300)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,371)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(7,812)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(102)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,872)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(685)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(7,236)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(5,797)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(6,962)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(20,608)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(46,004)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,542)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(12)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(16)
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,668)
9210	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	110
9210	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	43
9210	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
9210	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,371)
9210	American Electric Power Service Corporation	Remove SERP Charges	(7)
9220	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	-
9220	American Electric Power Service Corporation	Remove Miscellaneous Items	(4,729)
9220	American Electric Power Service Corporation	Remove Miscellaneous Items	(1)
9220	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	-
9220	American Electric Power Service Corporation	Remove Miscellaneous Items	4,729
9230	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(103)
9230	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(18)
9230	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(12)
9230	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	21,616
9230	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(29)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(519)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(217,074)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(17)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(53)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(46)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(164)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(30)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,154)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,042)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(934)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(710)
9230	American Electric Power Service Corporation	Remove Miscellaneous Items	(631)
9230	American Electric Power Service Corporation	Normalize AEPSC Umbrella Trust	368,465
9230	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	60
9230	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	959,884
9230	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5
9230	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	(563,224)
9230	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
9230	American Electric Power Service Corporation	Remove Internal Support Costs	(107,504)
9230	American Electric Power Service Corporation	Remove SERP Charges	(385,729)
9230	American Electric Power Service Corporation	Remove SERP Charges	(1)
9250	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,187)
9250	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(35)
9250	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,344)
9250	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(83)
9250	American Electric Power Service Corporation	Remove Miscellaneous Items	(2,726)
9250	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,823)
9250	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	841
9250	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	69
9250	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	3
9250	American Electric Power Service Corporation	Remove SERP Charges	(11)
9260	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(724)
9260	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(91)
9260	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,117)
9260	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(216)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(16)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(993)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(72)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,203)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(242)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(36)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(285)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(17)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(413)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(715)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(42)
9260	American Electric Power Service Corporation	Remove Miscellaneous Items	(183)
9260	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	1,390
9260	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	117
9260	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	5
9260	American Electric Power Service Corporation	Remove SERP Charges	(19)
9280	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(70,180)
9280	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(3,209)
9280	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(192,726)
9280	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(7,644)
9280	American Electric Power Service Corporation	Remove Miscellaneous Items	-
9280	American Electric Power Service Corporation	Remove Work Order	(1,567,823)
9280	American Electric Power Service Corporation	Remove Miscellaneous Items	0
9280	American Electric Power Service Corporation	Remove Miscellaneous Items	-
9280	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	97,877
9280	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	7,983
9280	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	313
9280	American Electric Power Service Corporation	Remove SERP Charges	(1,317)
9301	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
9301	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1)
9301	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(15)
9301	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(3)
9301	American Electric Power Service Corporation	Remove Miscellaneous Items	(638)
9301	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	21
9301	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	2
9301	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	0
9301	American Electric Power Service Corporation	Remove SERP Charges	(0)
9302	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(2,454)
9302	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(4,232)
9302	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(811)
9302	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(15,306)
9302	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(1,932)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(63,777)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	1,869
9302	American Electric Power Service Corporation	Remove EEI Lobbying Costs	(49)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(882)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(50)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(4,001)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(107)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(13)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,651)
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(3,189)
9302	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	10,924
9302	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	930
9302	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	36
9302	American Electric Power Service Corporation	Remove Miscellaneous Items	(25,585)
9302	American Electric Power Service Corporation	Remove SERP Charges	(155)
9310	American Electric Power Service Corporation	Remove Corporate Aviation Costs	(332)
9310	American Electric Power Service Corporation	Remove Miscellaneous Items	(253)
9350	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(2,696)
9350	American Electric Power Service Corporation	Normalize Long-Term Incentive Compensation	(1,011)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
9350	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(15,043)
9350	American Electric Power Service Corporation	Normalize Annual Incentive Compensation	(2,409)
9350	American Electric Power Service Corporation	Remove Miscellaneous Items	(1,264)
9350	American Electric Power Service Corporation	Remove Miscellaneous Items	(659)
9350	American Electric Power Service Corporation	Remove Miscellaneous Items	(443)
9350	American Electric Power Service Corporation	Adjust Headcount to Year-End Level	10,950
9350	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	950
9350	American Electric Power Service Corporation	Adjust Test Year Benefit Plan Costs	37
9350	American Electric Power Service Corporation	Remove SERP Charges	(158)
Total American Electric Power Service Corporation Adjustments			\$ (7,303,046)
9200	AEP Energy Partners, Inc.	Other Affiliate Proforma	\$ (115,282)
9210	AEP Energy Partners, Inc.	Other Affiliate Proforma	(254)
9230	AEP Energy Partners, Inc.	Other Affiliate Proforma	(17)
Total AEP Energy Partners, Inc. Adjustments			\$ (115,554)
9200	AEP Energy, Inc.	Other Affiliate Proforma	(2,477)
AEP Energy, Inc. Adjustments			\$ (2,477)
5100	AEP Generating Company	Other Affiliate Proforma	\$ (853)
9200	AEP Generating Company	Other Affiliate Proforma	\$ (568)
9210	AEP Generating Company	Other Affiliate Proforma	\$ (30)
9230	AEP Generating Company	Other Affiliate Proforma	(311)
Total AEP Generating Company Adjustments			\$ (1,763)
5100	AEP Generation Resources	Other Affiliate Proforma	\$ (198)
9200	AEP Generation Resources	Other Affiliate Proforma	\$ (13,923)
9210	AEP Generation Resources	Other Affiliate Proforma	(423)
9230	AEP Generation Resources	Other Affiliate Proforma	(63,736)
Total AEP Generation Resources Adjustments			\$ (78,280)
5120	AEP Oklahoma Transmission Company, Inc.	Other Affiliate Proforma	\$ 4,499
Total AEP Oklahoma Transmission Company, Inc. Adjustments			\$ 4,499
5860	AEP OnSite Partners, LLC	Other Affiliate Proforma	\$ (0)
9200	AEP OnSite Partners, LLC	Other Affiliate Proforma	(6,138)
9210	AEP OnSite Partners, LLC	Other Affiliate Proforma	(57)
Total AEP OnSite Partners, LLC Adjustments			\$ (6,196)
5600	AEP Transmission Company, LLC	Other Affiliate Proforma	\$ (403)
9302	AEP Transmission Company, LLC	Other Affiliate Proforma	524
Total AEP Transmission Company, LLC Adjustments			\$ 122
5000	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (1,087)
5060	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (2,172)
5100	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (482)
5120	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (918)
5130	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (206)
5140	Dolet Hills Lignite Company, LLC	Other Affiliate Proforma	\$ (38,598)
Total Dolet Hills Lignite Company, LLC Adjustments			\$ (43,463)

Southwestern Electric Power Company
Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
For the Test Year Ended March 31, 2020

FERC ACCT	Affiliate	Reason for Adjustment	Amount
5660	Grid Assurance LLC	Other Affiliate Proforma	(3,545)
	Total Grid Assurance LLC Adjustments		\$ (3,545)
5600	Transource West Virginia, LLC	Other Affiliate Proforma	(103)
	Transource West Virginia, LLC Adjustments		\$ (103)
	Total Adjustments		<u>\$ (7,549,806)</u>

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SOUTHWESTERN ELECTRIC POWER COMPANY
Federal Income Taxes
For the Test Year Ended March 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No	Account Number	Description	Reference Schedule	Total Company Per Books	Non-Regulated or Non-Electric	Company Total Electric	Non-Applicable Adjustments	Pro-Forma Adjustments	Post Test Yr Adjustments	Total Electric Requested
1	Federal Income Taxes									
2		Return on Rate Base		258,905,288	4,540,338	263,445,627	(12,118,071)	13,867,285 (37,262,607)		214,064,948
3		Deductions								
4		Synchronized Interest		112,922,564	878,377	113,800,940	-	135,924		113,936,864
5		DITC Amortization		1,624,687	-	1,624,687	-	(166,607)		1,458,080
6		Amortization of Protected Excess DFIT		23,275,137	-	23,275,137	-	(19,555,467)		3,719,670
7		Preferred Dividend Exclusion				-	-	-		-
8		Other								
9		Medicare Subsidy				-	-	-		-
10		AOFUDC		6,438,668	(6,423,356)	15,312	(15,312)	-		-
11		Equity in Subsidiaries		3,112,446	(3,112,446)	-	-	-		-
12		Accelerated Book Depletion		12,283,252		12,283,252		4,318,846		16,602,098
13		Restricted Stock Plan - Tax Deduction		73,596	-	73,596	-	-		73,596
14		Prior Year Tax Return Adjustments		22,920	1,116,049	1,138,969	(1,138,969)	-		0
15		Tax Adjustments		11,260,515	(284,628)	10,975,887	(10,975,887)	-		0
16		Parent Company Tax Loss Savings		1,559,000	(1,559,000)	-	-	-		-
17		Subtotal		172,572,785	(9,385,004)	163,187,781	(12,130,169)	(15,267,304)	-	135,790,308
18		Additions								
19		Additional Depreciation		9,588,068	-	9,588,068	-	481,477		10,069,545
20		Meals and Entertainment		542,023	-	542,023	-	-		542,023
21		Other								
22		Charitable Donations		-	-	-	-	-		-
23		Non-Deductible Lobbying		378,211	(378,211)	-	-	-		-
24		Fines & Penalties		455,089	(455,089)	-	-	-		-
25		Stock Based Compensation - Career Shares		1,538,774		1,538,774	-	-		1,538,774
26		Tax Adjustments		-	-	-	-	-		-
27		Subtotal		12,502,165	(833,300)	11,668,865	-	481,477	-	12,150,342
28		Taxable Component of Return		98,834,669	13,092,042	111,926,711	12,097	(21,513,826)	-	90,424,982
29		Tax Factor		26.582278%	26.582278%	26.582278%	26.582278%	26.582278%	26.582278%	26.582278%
30		Federal Income Taxes Before Adjust		26,272,507	3,480,163	29,752,670	3,216	(5,718,865)	-	24,037,020
31		Tax Credits								
32		DITC Amortization		(1,624,687)	-	(1,624,687)	-	166,607	-	(1,458,080)
33		Amortization of Protected Excess DFIT		(23,275,137)	-	(23,275,137)	-	19,555,467	-	(3,719,670)
34		Prior Year Tax Return Adjustments		(22,920)	(1,116,049)	(1,138,969)	1,138,969	-	-	(0)
35		Tax Adjustments		(11,260,515)	284,628	(10,975,887)	10,975,887	-	-	(0)
36		Parent Company Tax Loss Savings		(1,559,000)	1,559,000	-	-	-	-	-
37		Rounding / Other Adjustments		1			1	-		1
38	TOTAL FEDERAL INCOME TAXES			(11,469,751)	4,207,741	(7,262,010)	12,118,073	14,003,208	-	18,859,271

SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO.	ITEM	LINE DESCRIPTION	(1)	(2)	(3)
				12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
1	A	NET INCOME PER BOOKS		147,240,218	145,982,725
2	B	FEDERAL INCOME TAX		14,511,009	(11,469,752)
3	C	EXCESS CAPITAL LOSSES OVER CAPITAL GAINS			
4	D	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS			
5		Contributions in Aid of Construction		2,563,702	3,084,068
6		Deferred FIT Benefit on Property Retired		7,120	8,233
7		Equity Earnings in Domestic Subsidiaries		-	-
8		Interest PUCT Fuel O/U Recovery		-	-
9		Provision For Possible Refunds		45,690,408	
10		PUCT Fuel Over/Under Recovery-Retail Sale of Power		-	202,801
11		T.V. Pole Attachments		57,118	245,856
		TOTAL ITEM D		48,318,348	3,540,959
12	E	EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN			
13		Depreciation		9,787,358	54,689,284
14		Travel and Entertainment		471,192	542,023
15		Reg Asset - Energy Efficiency Recovery		2,428,660	639,915
16		Deferred State Income Tax		-	99,070
17		Stock Based Compensation - Career Shares		-	5,944,898
18		Reg Asset - SFAS 158 - OPEB		-	4,720,380
19		Accrued Asset Retirement Obligation Expense-SFAS 143		33,580,802	22,877,836
20		Accrued Benefit Costs		5,911,420	6,239,528
21		Reg Asset - Welsh/Flint Creek Environmental Deferred		1,068,592	1,068,592
22		Reg Asset - NITS & BPF Deferrals		-	4,973,215
23		Accrued Mine Reclamation Costs		3,085,257	2,644,004
24		Accrued Environmental Liability-Current		-	470,000
25		Accrued Vacation Pay		-	1,365,152
26		Amort Goodwill Per Books		-	-
27		AR - Fuel Over/Under Recovery		-	12,743,384

Sponsored By: David A. Hodgson

SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO	ITEM	LINE DESCRIPTION	(1)	(2)	(3)
				12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
28		Book Leases Capitalized for Tax		4,513,260	145,373
29		Capitalized Relocation Costs		-	-
30		Accrued SIT Tax Reserve-Long Term-FIN 48		(95,924)	761,734
31		Charitable Contributions Carryforward		617,892	-
32		Deferred Demand Side Management Expenses		-	-
33		Disallowed Costs - TX Trans Veg Mgt CST		348,697	400,440
34		Disallowed Costs - TX Serp Costs		-	845
35		Disallowed Costs - TX Distribution Costs		-	106,369
36		Disallowed Costs - TX CWIP Financial Based Incentive - Transmission		1,892,898	623,615
37		Disallowed Costs - TX CWIP Financial Based Incentive - Distribution		2,264,369	3,736,131
38		Disallowed Costs - TX CWIP Financial Based Incentive - Generation		2,574,754	420,726
39		Disallowed Costs - TX RWIP Financial Based Incentive - Transmission		65,228	12,075
40		Disallowed Costs - TX RWIP Financial Based Incentive - Distribution		96,563	186,561
41		Disallowed Costs - TX RWIP Financial Based Incentive - Generation		96,013	27,499
42		Depletion of Minerals & Rights		2,029,037	1,859,803
43		Fines and Penalties		73,267	455,089
44		Interest Exp Capitalized For Tax		8,421,359	6,630,653
45		Lobbying Expenditures		460,481	378,211
46		Reg Asset - Shipe Road		1,771,116	305,796
47		Loss On Reacquired Debt		-	816,807
48		Mark To Market Bk Gain--Tax Deferral (Above the Line)		3,446,775	3,247,489
49		Membership Dues		969	-
50		Provision For Trading Credit Risk - (Above the line)		-	-
51		Accrued Book Supplemental Executive Retirement Plan		-	108,162
52		NOL-State C/F-Deferred State Tax Asset-Long Term		1,671,799	-
53		Accrued Interest-Short-Term-FIN 48		6,076	-
54		Accrued Interest-Long-Term-FIN 48		118,613	-
55		Accrued Book Pension Costs-SFAS 158		326,012	-
56		Reg Asset - SFAS 158 - SERP		371,356	-
57		Accrued OPEB Costs - SFAS 158		8,788,134	-
58		Accrued Company Incentive Plan		7,156,394	-
59		Accrued Incentive Comp Deferral		13,789	-
60		Rate Case Deferred Charges		1,369,348	-

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SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO.	ITEM	LINE DESCRIPTION	(1)	(2)	(3)
				12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
61		Reg Asset - LA FRP Asset		54,955	-
62		Reg Asset - LA 2015 FRP - Unrec Equity		146,283	-
63		Provision For Worker's Compensation		999,379	-
64		Reg Asset - Underrecovery Environmental Adj Clause-LA		113,287	-
65		Provision for Unclaimed Funds Audit Liabilities		-	-
66		Parking Expense		370,439	-
67		Miscellaneous Non Deductible		5,993	-
68		Reg Asset - SFAS 158 - Pension		-	279,149
69		SFAS 106-Medicare Subsidy-(PPACA)-Reg Asset		533,310	533,310
70		SFAS 109 - Deferred State Income Tax Liability		6,541,418	3,183,036
71		Supplemental Executive Retirement Plan		-	18,572
72		PSI - Stick Based Comp		403,582	856,794
73		Reg Asset - SPP Deferral		155,675	1,273,808
74		Reg Asset-2010 Severance Costs-LA FRP		269,941	-
75		Tax > Book Basis - Emission Allowances		64,959	81,199
76		Accrued SFAS 112 Post Employment Benefits		707,942	2,466,637
77		Provision FAS 157 (above the line)		-	19,049
78		Book/Tax Unit of Property Adjustment - SEC 481 ADJ		-	-
79		Reg Asset - Welsh Texas Undepreciated Balance		489,921	507,598
80		Reg Asset-Valley District Due Diligence		33,032	-
81		Reg Asset-Net CCS Feed Study Costs		23,216	446,859
82		TOTAL ITEM E		115,644,886	148,906,668
83	F	TOTAL OF ITEMS A THROUGH E		325,714,461	286,960,600
84	G	INCOME RECORDED ON BOOKS NOT IN THIS RETURN			
85		OTHER INCOME RECORDED ON BOOKS NOT IN THIS RETURN			
86		Allowance for Borrowed Funds Used During Construction		10,727,694	10,398,463
87		Deferred FIT Benefit on Property Retired		3,428,099	-
88		Deferred Gain on Reacquired Debt		11,111	6,606
89		Equity Earnings in Domestic Subsidiaries		2,707,027	3,112,446

Sponsored By: David A. Hodgson

SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO.	ITEM	LINE DESCRIPTION	(1)	(2)	(3)
				12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
90		Partnership Income/Loss - Book (Domestic)		2,084,839	1,709,758
91		Provision For Possible Refunds		-	22,165,988
92		Unbilled Revenue		631,778	-
93		T.V. Pole Attachments		-	-
94		TOTAL ITEM G		19,590,548	37,393,261
95	H	DEDUCTIONS IN THIS RETURN NOT RECORDED ON BOOKS			
96		DEPRECIATION		67,307,927	18,964,726
97		OTHER DEDUCTIONS IN THIS RETURN NOT RECORDED ON BOOKS			
98		Accrued Asset Retirement Obligation Expense-SFAS 143		37,802,545	4,243,828
99		NOL-State C/F-Deferred State Tax Asset-Long Term		-	2,443,565
100		Accrued Book Supp Savings Plan		109,341	1,029,734
101		Restricted Stock Plan - Tax Deduction		217,303	13,371
102		Accrued Interest-Short-Term-FIN 48		-	22,066
103		Accrued Interest-Long-Term-FIN 48		-	97,949
104		Mark & Spread Deferral-190 A/L		-	-
105		Accrued SIT Tax Reserve-Short Term-FIN 48		-	53,646
106		Accrued Book Pension Costs-SFAS 158		-	279,149
107		Tax Loss on Plant Retirements		-	-
108		Tax Amortization Pollution Control Equipment		-	12,553,437
109		Reg Asset - SFAS 158 - SERP		-	108,162
110		Accrued OPEB Costs - SFAS 158		-	4,720,380
111		Accrued Company Incentive Plan		-	1,268,236
112		Provision for Uncollectible Accounts		621,758	929,317
113		Fuel Adjustment Charge		-	1,902,676
114		LA - Fuel Over/Under Recovery		1,869,042	1,869,042
115		Accrued Incentive Comp Deferral		-	43,448
116		Accrued Sales & Use Tax Reserve		311,500	-
117		Accrued Severance Benefits		-	-
118		Rate Case Deferred Charges		-	629,060
119		Accrued SFAS 106 Post Retirement Expenses		6,363,854	5,101,215

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SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO	ITEM	LINE DESCRIPTION	(1)	(2)	(3)
				12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
120		Reg Asset - LA FRP Asset		-	708,939
121		Accrued Book Benefit Costs		21,080	29,207
122		Amort Goodwill per Tax		403,743	-
123		Amortization of Electric Plant Acquisition Adjustmen		61,065	-
124		Capitalized Relocation Costs		-	-
125		Reg Asset - LA 2015 FRP - Unrec Equity		-	69,530
126		Depletion of Minerals & Rights		17,237,748	12,283,252
127		Provision For Worker's Compensation		-	57,136
128		R&D Deduction- Sec 174		1,395,786	1,400,000
129		Reg Asset - Under Recovery - Excess Tax ETRR		72,195	216,585
130		Regulatory Asset - SFAS 109 Deferred State Income Tax		6,541,418	3,183,036
131		Regulatory Asset - SFAS 143 - Asset Retirement Obligation		1,327,954	1,967,764
132		Regulatory Asset - Unrealized Mark To Market Loss		3,436,339	2,864,927
133		Removal Cost		23,557,566	19,617,000
134		Disallowed Costs - TX Serp Costs		350,670	-
135		Disallowed Costs - TX Distribution Costs		183,548	-
136		Disallowed Costs - Turk Plant		1,085,277	1,085,277
137		Disallowed Costs - Turk Plant Aux Boiler		377,400	377,400
138		Disallowed Costs - TX Dist Veg Mgt CST		24,276	-
139		Disallowed Costs - TX Trans Veg Mgt CST - Amortization		25,070	31,417
140		Disallowed Costs - TX Dist Veg Mgt CST - Amortization		110,291	110,345
141		Disallowed Costs - TX Generation Costs		5,602,111	1,677
142		Loss On Reacquired Debt		2,696,686	-
143		Reg Asset-Environmental Chemical Cost-AR		929,236	316,733
144		Reg Asset-Facilities Maintenance LA		537,085	483,099
145		Reg Asset - SFAS 158 - Pension		326,012	-
146		Deferred State Income Taxes		578,266	-
147		Supplemental Executive Retirement Plan		49,785,503	56,990,768
148		Reg Asset - Underrecovery Environmental Adj Clause-LA		-	(126,532)
149		Provision FAS 157 (above the line)		10,437	-
150		Reg Asset - SFAS 158 - OPEB		8,654,666	-
151		Reg Asset - NITS & BPF Deferrals		4,627,258	-
152		Accrued Environmental Liability-Current		25,727	-

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SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Test Year Book Net Income to Taxable Net Income
For the Year Ended December 31, 2018 and Test Year Ended March 31, 2020

LINE NO	ITEM	(1) LINE DESCRIPTION	(2)	(3)
			12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 SWEPCO PER BOOKS M-1
153		Accrued Vacation Pay	447,801	-
154		AR - Fuel Over/Under Recovery	2,895,418	-
155		Accrued Book Supplemental Executive Retirement Plan	371,356	-
156				
157		ROUNDING		
158		TOTAL OF ITEM H	248,302,257	157,940,565
159	I	TOTAL OF ITEMS G AND H	267,892,805	195,333,826
160	J	TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS	57,821,656	91,626,774
161	K	NOL DEDUCTIONS		-
162	L	SPECIAL DEDUCTIONS		
163	M	TAXABLE INCOME	57,821,656	91,626,774

SOUTHWESTERN ELECTRIC POWER COMPANY
Explanation of Reconciling Items
For the Test Year Ended March 31, 2020

Line No	(1)	(2)
1	Add Backs	
2	Federal Income Tax	Amount of federal income tax expense booked to expense for the test period
3		
4	Contribution in Aid of Construction	Contributions for specific construction received from the customer recognized for tax in the year received
5		
6		
7	Book Depreciation	Straight Line book depreciation
8		
9	Unbilled Revenue	Unbilled Fuel Revenue must be included in taxable income to match the associated fuel costs, each year the previous years amount is reversed and the new year amount included
10		
11		
12		
13	Travel and Entertainment	Non-deductible travel and entertainment expenses
14		
15	Book Provision for Uncollectible Accounts	Book accruals for uncollectible accounts not deductible for tax until written off
16		
17		
18	Accrued Companywide Incentive Plan	Book accrual for incentive plan expenses are not deductible for tax unless economic performance rules for payment (2 1/2 months in the following tax year) are satisfied
19	Accrued Incentive Comp Deferral	
20	Accrued PSI Plan Expense	
21		
22	Accrued SFAS 106 Post Retirement Expense	Book accrual for post retirement expense, tax deducts amounts funded
23	Accrued SFAS 106 Non-Deductible	
24		
25	Deferred Compensation - Book Expense	Book accrual for deferred compensation expense, tax deducts amounts paid
26		
27	Accrued Book Vacation Pay	Book accrual for vacation payable not deductible for tax unless economic performance rules for payment (2 1/2 months in the following tax year) are satisfied
28		
29		
30		
31	Interest Expense Capitalized for Tax	Interest capitalized for tax but not for books per IRC (263A)
32		
33	Non-Deductible Lobbying	Non deductible lobbying expenses
34		
35	Loss on Reacquired Debt	Losses on reacquired debt are deducted as incurred for tax and deferred and amortized for books
36		
37		
38	Accrued Mine Reclamation	Accrued mine reclamation costs are not deductible for tax purposes until paid
39		
40		
41	SFAS 109 - Deferred SIT Liability	Not deductible for tax, offset by Reg Asset- SFAS 109 DSIT Liability
42		
43	Capitalized Software Costs - Tax	Software costs previously deducted for tax when incurred are added back as the amounts are included in tax depreciation
44		
45		
46	Amortization of Goodwill Per Books	Book amortization not deductible for tax, deducted for tax over a 20 year period
47	Amortization of Goodwill Per Tax	
48		
49	Book Leases Capitalized for Tax	Certain synthetic leases expensed on the books are not deductible for tax until tax depreciation related to the synthetic lease is taken which occurs over the life of the synthetic lease
50		
51		
52		
53	Non-Deductible Fines & Penalties	Fines and penalties not deductible for tax purposes
54		
55	Provision for Worker's Compensation	Accrued for books deductible for tax when paid
56		
57	Supplemental Executive Retirement	Book accrual for supplemental executive retirement plan expenses not deductible for tax purposes until paid
58	Plan Expense	
59		
60	Deferred Storm Damages	Storm damage expenses amortized for books and deducted previously for tax as incurred
61		
62		
63	Rate Case Deferred Charges	Rate case expenses amortized for books and deducted previously for tax as incurred
64		
65		
66	Accrued Book ARO Expense - SFAS 143	Accretion expense is accrued on the books and is not deductible for tax purposes until the Asset Retirement Obligation is satisfied (i.e. incurred)
67		
68		
69		
70	Charitable Contribution Carryforward	Charitable contributions for the 2010 year were not deducted in 2010 due to the corporate net operating loss incurred. Therefore, the 2010 charitable contributions were carried forward to 2011
71		
72		
73		

SOUTHWESTERN ELECTRIC POWER COMPANY
Explanation of Reconciling Items
For the Test Year Ended March 31, 2020

Line No	(1)	(2)
74	Accrued Interest LT FIN 48	{ Interest expense is accrued for book purposes but is not deductible for tax until paid Interest relates to potential IRS Audit issues
75	Accrued Interest ST FIN 48	
76		
77	Accrued Sales & Use Tax Reserve	{ Accrual recorded on the books for potential sales & use/state income tax liability which is not deductible for federal tax purposes until actually settled and remitted to the state or locality
78	Accrd SIT Tax Reserve Short-Term FIN 48	
79	Accrd SIT Tax Reserve Long-Term FIN 48	
80		
81	Reg Liab - Mirror AFUDC - LA	Reduction in LA revenues are recorded on the books to equal the cash CWIP related to Turk Plant in revenues from Louisiana customers which is added back to taxable income since revenues were received
82		
83		
84		
85		
86	Reg Asset-Und/Rec Environ Adj Clause-LA	Certain LA environmental expenses are recorded on the books to equal the environmental costs in revenues from customers generating an over or under recovery of certain environmental costs which are not deducted from taxable income until actually incurred
87		
88		
89		
90		
91	Book > Tax Basis - EMA-A/C 283 (A/L)	{ For tax purposes the tax basis of emission allowances are on a specific identification basis and not on an average cost basis, creating a book and tax timing difference
92	Book > Tax Basis - EMA-A/C 283 (B/L)	
93		
94		
95	Book/Tax Unit of Property Adjustment	Basis differences between tax capitalization rules and book capitalization rules associated with units of property
96		
97		
98	SFAS 106 Medicare Subsidy Non-Tax Reg Asset	As a result of the Company replacing prior years' current retiree prescription drug Medicare Part D Subsidy for medicare-eligible retirees with another government plan known as Employer Group Waiver Plan (EGWP), the Company transferred the SFAS 106 Medicare Subsidy tax-related regulatory asset to a Medicare Subsidy non-tax regulatory asset in 2013 The SFAS 106 Medicare Subsidy non-tax regulatory asset is being amortized over a period of 12 years, the approximate amortization term of the related SFAS 106 cost, to be recovered through the ratemaking process
99		
100		
101		
102		
103		
104		
105		
106		
107	Regulatory Asset Louisiana Vegetation Management	Vegetation Fees deferred in 2014 and amortized in 2015 per LPSC Docket # U032220 Deducted in 2014 for tax
108		
109		
110	Regulatory Asset 2010 Severance Costs	Books amortizing severance costs per LPSC 2011 LA FRP filing, tax deducted currently
111		
112		
113	Charitable Donations	To record the expiration of charitable contributions disallowed due to lack of taxable income
114		
115		
116	Provision - Unclaimed Funds Audit Liabilities	Accrued Liability for the estimated potential audit liability in the ongoing unclaimed funds audit Tax will deduct upon payment of the completed audit settlement
117		
118		
119	<u>Deducts</u>	
120	ABFUDC	Book income not recognizable for tax
121		
122	AOFUDC	Book income not recognizable for tax
123		
124	Equity in Earnings of Subsidiaries	{ Represents equity earnings of subsidiaries which has already received federal income tax treatment and therefore earnings are not included in the parent company's taxable income calculation
125	Equity in Non-Consol Earnings of Subsidiaries	
126		
127		
128	Gain/Loss on ACRS/MACRS Property	Tax basis gains/losses on property dispositions
129		
130	Book Amortization - Gain on Reacquired Debt	Book amortization of gain to revenue, previously recognized for tax
131		
132	Advance Rental Income	Rental Income received in advance is recognized for tax in the year received
133		
134		
135	Provision for Possible Revenue Refunds	Provision for refunds is not deductible for tax purposes until the refund is actually made to the customers
136		
137		
138	Tax Depreciation	Accelerated depreciation calculated and deducted according to IRC
139		
140	R&D Deduction Sec 174	R&D calculated and deducted according to IRC 174
141		
142	Deferred Fuel Over/Under Recovery	Fuel expenses which are recorded on the books to equal the fuel costs in revenues from customers which generates an under recovery of fuel costs which are not deducted from taxable income until actually incurred
143		
144		
145		
146		

SOUTHWESTERN ELECTRIC POWER COMPANY
Explanation of Reconciling Items
For the Test Year Ended March 31, 2020

Line No	(1)	(2)
147	Interest on Fuel Over/Under Recovery	Interest on fuel expenses which are recorded on the books to
148		equal the fuel costs in revenues from customers which
149		generates an under recovery of fuel costs with associated
150		interest which is not included in taxable income until actually paid
151		
152	Deferred Income - Dolet Hills Mining Buyout	Amortization to fuel costs for receipt of proceeds from OMPA for
153		which tax had recorded the deferral of income
154		
155	Provision for Litigation	Accrued for books deductible for tax when paid
156		
157	SFAS 106 - Post Retirement Benefit	The Medicare Part D subsidy of post retirement benefits is non taxable
158	Medicare Subsidy	
159	Reg Asset-Medicare Subsidy- Flow-thru	
160		
161	Accrued Book Pension Expense	Book accrual for pension expense, tax deducts amounts funded
162		
163	Accrued SFAS 112 Post Employment Benefits	Book accrual for post employment expense, tax deducts amounts funded
164		
165	Reg Asset - SFAS 158 - Pensions	These book tax timing differences were created in conjunction with the adoption
166	Reg Asset - SFAS 158 - OPEB	
167	Reg Asset - SFAS 158 - SERP	
168	Accrued Book Pension Costs - SFAS 158	
169	Accrued OPEB Costs - SFAS 158	
170	Accrued SERP Costs - SFAS 158	For tax purposes, gains and losses are generally recognized on
171		
172	MTM Bk Gain-A/L-Tax Defl	
173	Mark & Spread - Defl - 283 A/L	
174	MTM Bk Gain-B/L-Tax Defl	
175	Mark & Spread - Defl - 190 A/L	
176	Prov Trading Credit Risk - A/L	
177	Prov Trading Credit Risk - B/L	
178	Prov - FAS 157 - A/L	
179	Prov - FAS 157 - B/L	
180	Reg Liab Unrealized MTM Gain Defl	
181		
182	Accrued Benefit Costs	Book accrual for accrued benefits expense, tax deducts amounts funded
183		
184	Accrued Book Supplemental Savings	Book accrual for supplemental savings plan expenses not deductible
185	Plan Expense	for tax purposes until paid
186		
187	Accrued Book Severance Benefits	Book accrual for severance benefits not deductible for tax until paid
188		
189	Book Deferral Rail Transportation	Book Deferral Rail Transportation Revenue/Expense - leased railcar income
190	Revenue/Expense	and expense recognition book vs tax
191		
192	Removal Costs	Removal costs per books
193		
194	Reg Asset - SFAS 109 - DSIT Liability	Not deductible for tax, offset by SFAS 109 Deferred SIT Liability
195		
196	Preferred Stock Dividend Credit	Certain preferred stock dividends deductible for tax purposes
197		
198	Book Deferral - Demand Side	Deferred Demand Side Management expenses are deducted as incurred
199	Management Expenses	for tax and deferred and amortized for books
200		
201	Accrued Environmental Liability	Book accrual for environmental liability expenditures not deductible
202		for tax purposes until paid
203		
204	Percent Repair Allowance	Certain amounts included in book additions to plant in service allowed as
205		maintenance and repairs for tax
206		
207	Capitalized Software Costs - Book	Software costs are deducted for tax when incurred and capitalized and
208		amortized for books
209		
210	Reg Asset - SFAS 143 - ARO	ARO expenses deferred and amortized per books and
211		deducted for tax when incurred
212		
213	Bk Plant In Service - SFAS 143 - ARO	Reversal of ARO related accumulated depreciation deductible for tax purposes,
214		(generally offset by the establishment of the Asset Retirement Obligation)
215		Recordation of ARO depreciation expense for ARO property added back to
216		taxable income
217		
218	IRS Capitalization Adjustment	Certain interest and depreciation expenses were capitalized for tax
219		purposes as a result of prior year's IRS audits which will be

SOUTHWESTERN ELECTRIC POWER COMPANY
Explanation of Reconciling Items
For the Test Year Ended March 31, 2020

Line No	(1)	(2)
220		amortized over the assets remaining MACRS tax life
221		
222	Deferred State Income Taxes	Deferred state income taxes are recorded on the books of the
223		Company and are not included in computing federal taxable
224		income, creating a timing difference, as the state income taxes
225		reverse, the federal timing difference reverses
226		
227	<u>Explanation of Timing Differences in Return but not in the Accrual</u>	
228	MACRS Tax Depreciation Rail Cars	Not included in the Test Year Accrual
229	Gain/Loss on ACRS/MACRS Property	Difference between book and tax is relatively small or amounts
230	Accrued SFAS 106 Non-Deductible	not known until tax return is complete therefore not included until
231	Deferred Compensation - Book Expense	the tax return true-up
232	Capitalized Software - Tax	
233	Equity in Earnings of Subsidiaries	
234	Partnership Income/Loss	
235	Amortization of Goodwill Per Tax	
236	Membership Dues	
237	Employment Credits Wage Reduction	
238		
239	<u>Explanation of Timing Differences in Accrual but not the Return</u>	
240		
241	Reg Asset - Net CCS Feed Study Costs	Occurred in the Test Year but not in the Tax Return
242	Reg Asset - SWEPCo/VEMCo Transaction	Deferred on books and deducted for tax when incurred
243	Reg Asset - VEMCo Acquisition Adjustment	Regulatory assets which represent the difference in tax and book
244	Reg Asset - VEMCo Employee Retirement	basis associated with the acquisition of Valley Electric
245	Reg Asset - Valley District Due Diligence	Membership Corporation (VEMCo)
246		
247		
248	Disallowed Costs - Turk Plant	Certain capitalized costs related to the Turk Plant were reversed
249		and charged to expense for books but were not deductible for
250		tax purposes, remaining capitalized for tax
251		
252	Disallowed Costs Turk	Certain capitalized costs related to the Turk Plant were reversed and charged
253		to expense for books but are not deductible for tax purposes,
254		remaining capitalized for tax
255		
256	Regulatory Asset -SWEPCO Shipe Road	Books deferring costs related to the SWEPCO Shipe Road project for
257		future recovery, deducted for tax currently
258		
259	Regulatory Asset Environmental Chemical Cost - AR	Books deferring SWEPCO Arkansas environmental chemical costs for
260		Pirkey Power Plant for future recovery per Docket # 14-080-U,
261		tax deducting currently
262		
263	Tax Loss on Plant Retirements	To record the tax loss on retirement of Plants no longer in service
264		
265	Regulatory Asset Facilities Maintenance LA	Deferred expenses and interest related to servicing and maintaining the City of
266		Shreveport facilities during major work on the sewer system for books deducted
267		currently for tax
268		
269	Tax Amortization Pollution Control Equipment	To record the accelerated amortization allowed for special Pollution Control
270		Equipment per the tax code
271		

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

Line No	(1)	(2) <div>12/31/2018 SWEPCO CORP TAX RETURN M-1</div>	(3) <div>3/31/2020 PER BOOKS M-1</div>
1	Pre-Tax Book Income	165,742,928	133,475,583
2	State Income Tax Expense	(3,991,701)	1,037,390
3	Book Income Before Federal Income Tax	161,751,227	134,512,973
4	=====		
5	EXCESS TAX vs BOOK DEPRECIATION		
6	230A ACRS BENEFIT NORMALIZED	(51,229,139)	20,532,332
7	230B 481 a BONUS DEPRECIATION	0	7,108,109
8	230X R & D DEDUCTION - SEC 174	(1,395,786)	(1,400,000)
9	234Q MACRS TAX DEPRECIATION - RAIL CARS	760,420	760,420
10	280A EXCESS TX VS S/L BK DEPR	9,013,559	9,588,068
11	280E BOOK DEPRECIATION	0	-
12	280F TAX DEPRECIATION	0	-
13	280H BK PLANT IN SERVICE - SFAS 143 - ARO	(37,802,545)	(4,243,828)
14	280J TAX DEPRECIATION LOOKBACK	0	16,669,057
15	295A GAIN/LOSS ON ACRS/MACRS PROPERTY	(3,428,099)	-
16	295C GAIN/LOSS ACRS/MACRS - BOOK/TAX UNIT OF PROPERTY	0	-
17	295D TAX LOSS ON PLANT RETIREMENTS	0	-
18	390A CIAC - BOOK RECEIPTS	2,563,702	3,084,068
19	Total EXCESS TAX vs BOOK DEPRECIATION	(81,517,888)	52,098,227
20	=====		
21	AFUDC / INTEREST CAPITALIZED		
22	310E AOFUDC-BIP AMORT-ALL PROJECTS		-
23	320A ABFUDC	(4,770,166)	(3,975,107)
24	330D AFUDC CAPITALIZED	(5,957,527)	(6,423,356)
25	380J INT EXP CAPITALIZED FOR TAX	8,421,359	6,630,653
26	Total AFUDC / INTEREST CAPITALIZED	(2,306,335)	(3,767,810)
27	=====		
28	PERCENT REPAIR ALLOWANCE		
29	532A PERCENT REPAIR ALLOWANCE	0	-

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

	(1)	(2)	(3)
Line No		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
30	532C BOOK/TAX UNIT OF PROPERTY ADJ	(49,785,503)	(56,990,768)
31	532D BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	0	-
32	534A CAPITALIZED RELOCATION COSTS	0	-
33	Total PERCENT REPAIR ALLOWANCE	(49,785,503)	(56,990,768)
34	=====		
35	REMOVAL COSTS		
36	910K REMOVAL CST	(23,557,566)	(19,617,000)
37	Total REMOVAL COSTS	(23,557,566)	(19,617,000)
38	=====		
39	=====		
40	ACCELERATED AMORTIZATION		
41	533A TX AMORT POLLUTION CONT EQPT	0	(12,553,437)
42	533J TX ACCEL AMORT - CAPITALIZED SOFTWARE	0	-
43	Total ACCELERATED AMORTIZATION	0	(12,553,437)
44	=====		
45	MINE DEVELOPMENT		
46	711M AMAX COAL CONTRACT	0	-
47	921A BK DEPLETION-MINERALS & RIGHTS	2,029,037	1,859,803
48	921G ACCEL BOOK DEPLETION	(17,237,748)	(12,283,252)
49	Total MINE DEVELOPMENT	(15,208,711)	(10,423,449)
50	=====		
51	REVENUE REFUNDS		
52	520A PROVS POSS REV REFDS-A/L	11,763,612	(19,652,752)
53	520X PROV FOR RATE REFUND-TAX REFORM	23,353,592	(4,023,793)
54	520Y PROV FOR RATE REFUND-EXCESS PROTECTED	10,573,203	1,510,556
55	Total REVENUE REFUNDS	45,690,408	(22,165,988)
56	=====		
57	DEFERRED FUEL		
58	433A PUCT FUEL O/U RECOVERY-RETAIL	0	202,801

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

	(1)	(2)	(3)
Line No		12/31/2018 SWEP CO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
59	433B INTEREST FUEL O/U RECOVERY	0	-
60	433C AR - FUEL OVER/UNDER RECOVERY	(2,895,418)	12,743,384
61	433D LA - FUEL OVER/UNDER RECOVERY	(1,869,042)	(1,869,042)
62	Total DEFERRED FUEL	(4,764,461)	11,077,143
63	=====		
64	UNBILLED REVENUE		
65	460A UNBILLED REVENUE	(631,778)	-
66	Total UNBILLED REVENUE	(631,778)	-
67	=====		
68	EQUITY IN EARNINGS OF SUBSIDIARIES		
69	531A EQTY IN SUBSIDIARIES (US)	(36,140)	(30,831)
70	531B EQTY IN NON-CONSOLIDATED SUBS	(2,670,886)	(3,081,615)
71	Total EQUITY IN EARNINGS OF SUBSIDIARIES	(2,707,027)	(3,112,446)
72	=====		
73	BOOK ACCRUALS		
74	602A PROV WORKER'S COMP	999,379	(57,136)
75	605B ACCRUED BK PENSION EXPENSE	7,571,761	6,239,528
76	605C ACCRUED BK PENSION COSTS - SFAS 158	326,012	(279,149)
77	605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(578,266)	18,572
78	605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(371,356)	108,162
79	605I ACCRD BK SUP. SAVINGS PLAN EXP	(109,341)	(1,029,734)
80	605K ACCRUED BK BENEFIT COSTS	(21,080)	(29,207)
81	605P STOCK BASED COMP-CAREER SHARES	0	4,406,124
82	605O ACCRUED PSI PLAN EXP	(1,660,341)	-
83	610A BK PROV UNCOLL ACCTS - ST	(621,758)	(929,317)
84	611E ACCRUED MINE RECLAMATION	3,085,257	2,644,004
85	612Y ACCRD COMPANYWIDE INCENTV PLAN	7,156,394	(1,268,236)
86	613C ACCRD ENVIRONMENTAL LIAB-CURRENT	(24,227)	-
87	613E ACCRUED BOOK VACATION PAY	(447,801)	1,365,152

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

(1)		(2)	(3)
Line No		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
88	613F ACCRD ENVIRONMENTAL LIAB-LONG TERM	(1,500)	470,000
89	613K (ICDP)-INCENTIVE COMP DEFERRAL PLAN	13,789	(43,448)
90	613Y ACCRUED BK SEVERANCE BENEFITS	0	-
91	614M PROV - UNCLAIMED FUNDS AUDIT LIABILITIES	0	-
92	615A ACCRUED INTEREST EXPENSE - STATE	0	-
93	615B ACCRUED INTEREST-LONG-TERM - FIN 48	118,613	(97,949)
94	615C ACCRUED INTEREST-SHORT-TERM - FIN 48	6,076	(22,066)
95	Total BOOK ACCRUALS	<u>15,441,612</u>	<u>11,495,301</u>
96	=====		
97	BOOK DEFERRALS		
98	611G DEFD COMPENSATION - BOOK EXPENSE	0	-
99	615O BK DEFL RAIL TRANSPORTATION REV/EXP	0	-
100	630J DEFD STORM DAMAGES	0	-
101	630M RATE CASE DEFD CHGS	1,369,348	(629,060)
102	631G SWEPCO FUEL ADJUSTMENT CHARGE	0	(1,902,676)
103	632U BK DEFL - D S M EXPENSES	0	-
104	641I ADVANCE RENTAL INC (CUR MO)	57,118	245,856
105		0	-
106	651L DOW PLAQUEMINE CONTRACT	0	-
107	DEFERRED COMPENSATION	0	-
108	DEFERRED RENTS	0	-
109	911Q DEFERRED STATE INCOME TAX	0	-
110	660F REG ASSET-SFAS 143 - ARO	(1,327,954)	(1,967,764)
111	661R REG ASSET-SFAS 158 - PENSIONS	(326,012)	279,149
112	661S REG ASSET-SFAS 158 - SERP	371,356	(108,162)
113	661T REG ASSET-SFAS 158 - OPEB	(8,654,666)	4,720,380
114	661U REG ASSET-NITS & BPF DEFERRALS	(4,627,258)	4,973,215
115	664A REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA	113,287	126,532
116	664R REG ASSET-VALLEY DISTRICT DUE DILIGENCE	33,032	-

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

(1)		(2)	(3)
Line No		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
117	664V REG ASSET-NET CCS FEED STUDY COSTS	23,216	446,859
118	668P REG ASSET-LA FRP ASSET	54,955	(708,939)
119	669J REG ASSET-ENERGY EFFICIENCY RECOVERY	2,428,660	639,915
120	669X REG ASSET-SWEPCO SHIPE ROAD	1,771,116	305,796
121	669Y REG ASSET-2010 SEVERANCE COSTS-LA FRP	269,941	-
122	670O REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR	(929,236)	(316,733)
123	672P REG ASSET-FACILITIES MAINT-SWEPCO LA	(537,085)	(483,099)
124	673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF	1,643,410	1,643,410
125	673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA	(574,818)	(574,818)
126	673U REG ASSET-LA 2015 FRP-SPP DEFERRAL	155,675	1,273,808
127	673V REG ASSET-LA 2015 FRP-UNREC EQUITY	146,283	(69,530)
128	673Z REG ASSET-WELSH 2 TX-UNDEPR BAL	489,921	507,598
129	674R REG ASSET-UNDER RECOV-EXCESS TAX ETRR	(72,195)	(216,585)
130	Total BOOK DEFERRALS	(8,121,907)	8,185,151
131	=====		
132	BOOK RESERVES		
133	651F DISALLOWED COSTS-TURK PLANT	(1,085,277)	(1,085,277)
134	651H DISALLOWED COSTS-TURK PLANT AUX BOILER	(377,400)	(377,400)
135	651I DISALLOWED COSTS-TX TRANS VEG MGT CST	348,697	400,440
136	651J DISALLOWED COSTS-TX DIST VEG MGT CST	(24,276)	-
137	651K DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT	(25,070)	(31,417)
138	651M DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT	(110,291)	(110,345)
139	651Q DISALLOWED COSTS-TX SERP COSTS	(350,670)	845
140	651R DISALLOWED COSTS-TX DIST COSTS	(183,548)	106,369
141	651S DISALLOWED COSTS-TX GEN COSTS	(5,602,111)	(1,677)
142	651T DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS	1,892,898	623,615
143	651W DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST	2,264,369	3,736,131
144	651X DISALLOWED COSTS-TX CWIP FINBASED INCEN-GEN	2,574,754	420,726
145	651Y DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS	65,228	12,075

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

Line No	(1)	(2) 12/31/2018 SWEPCO CORP TAX RETURN M-1	(3) 3/31/2020 PER BOOKS M-1
146	651Z DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	96,563	186,561
147	653A DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	96,013	27,499
148	Total BOOK RESERVES	(420,122)	3,908,146
149	=====		
150	OTHER MISCELLANEOUS		
151	690F REG ASSET-NBV-ARO-RETIRED PLANTS	7,120	8,233
152	900A LOSS ON REACQUIRED DEBT	(2,696,686)	816,807
153	900F BK DEFL-GAIN REACQUIRED DEBT	(11,111)	(6,606)
154	906A ACCRD SFAS 106 PST RETIRE EXP	(8,276,313)	(5,101,215)
155	906D SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	1,912,459	-
156	906F ACCRD OPEB COSTS - SFAS 158	8,788,134	(4,720,380)
157	906K ACCRD SFAS 112 PST EMPLOY BEN	707,942	2,466,637
158	906P ACCRD BOOK ARO EXPENSE - SFAS 143	33,580,802	22,877,836
159	906Z SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	533,310	533,310
160	908A BOOK OPERATING LEASE - LIAB	0	(37,288,497)
161	908B BOOK OPERATING LEASE - ASSET	0	37,433,869
162	911S ACCRUED SALES & USE TAX RESERVE	(311,500)	-
163	911V ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(95,924)	761,734
164	911W ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	(53,646)
165	913D CHARITABLE CONTRIBUTION CARRYFRWD	617,892	-
166	914A SFAS 109 - DEFD SIT LIABILITY	6,541,418	3,183,036
167	914B REG ASSET-SFAS 109 DSIT LIAB	(6,541,418)	(3,183,036)
168	930A BOOK > TAX BASIS-PRTSHP INVEST	(2,084,839)	(1,709,758)
169	980A RESTRICTED STOCK PLAN	(137,022)	60,225
170	980J PSI - STOCK BASED COMP	403,582	856,794
171	014C NOL-STATE C/F-DEF TAX ASSET-L/T	1,671,799	(2,443,565)
172	Total OTHER MISCELLANEOUS	34,609,645	14,491,779
173	=====		
174	PERMANENT SCHEDULE M's		

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

(1)		(2)	(3)
Line No		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
175	605T STOCK BASED COMP-CAREER SHARES-PERM	0	1,538,774
176	910B NON-DEDUCT MEALS AND T&E	471,192	542,023
177	910C NON-DEDUCT FINES&PENALTIES	73,267	455,089
178	910E NON-DEDUCT - MISCELLANEOUS	5,993	-
179	910S NON-DEDUCT LOBBYING	460,481	378,211
180	910U MEMBERSHIP DUES	969	-
181	910X NON-DEDUCTIBLE PARKING EXPENSE	370,439	-
182	980B RESTRICTED STOCK PLAN - TAX DEDUCTION	(80,282)	(73,596)
183	999Q-FIN48 DSIT - PERM - FIN 48	0	99,070
184	Total PERMANENT SCHEDULE M's	1,302,059	2,939,571
185	=====		
186	TAX ACCRUALS		
187	711N CAPITALIZED SOFTWARE COSTS-TAX	13,379	31,298
188	711O BOOK LEASES CAPITALIZED FOR TAX	4,513,260	-
189	Total TAX ACCRUALS	4,526,639	31,298
190	=====		
191	TAX DEFERRALS		
192	701A AMORTIZATION - GOODWILL PER BOOKS	0	-
193	702A GOODWILL PER TAX	(403,743)	-
194	710H AMORT ELEC PLT ACQ ADJS	(61,065)	-
195	712K CAPITALIZED SOFTWARE COST-BOOK	(16,078,788)	(18,964,726)
196	Total TAX DEFERRALS	(16,543,596)	(18,964,726)
197	=====		
198	MARK TO MARKET		
199	575E MTM BK GAIN-A/L-TAX DEFL	3,446,775	3,247,489
200	576E MARK & SPREAD-DEFL-283-A/L	0	-
201	576F MARK & SPREAD-DEFL-190-A/L	0	-
202	610U PROV-TRADING CREDIT RISK - A/L	0	-
203	610V PROV-FAS 157 - A/L	(10,437)	19,049

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

Line No	(1)	(2)	(3)
		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
204 652G REG LIAB-UNREAL MTM GAIN-DEFL		(3,436,339)	(2,864,927)
205 Total MARK TO MARKET		(1)	401,612
206 =====			
207 EMISSION ALLOWANCES			
208 638A BOOK > TAX BASIS - EMA-A/C 283		64,959	81,199
209 Total EMISSION ALLOWANCES		64,959	81,199
210 =====			
211 Total Book/Tax Income Differences		(103,929,571)	(42,886,199)
212 =====			
213 State & Local Income Tax			
214 Other Income Tax Deducts			
215 Pre Apportion Taxable Income			
216 Taxable Income		57,821,656	91,626,774
217 Statutory Rate		21%	21%
218 Tax Before Credits		12,142,548	19,241,622
219 =====			
220 Tax Credit Carryforward		289,024	176,200
221 AMT		0	(38,874)
222 NOL - Reclass to/from Deferred Tax Asset		(5,588,112)	(654,909)
223 Audit Settlement Adjustments		0	
224 Parent Savings		(578,233)	(1,559,000)
225 FIN48 Perm Items		0	
226 Non-FIN48 Perm Items		0	
227 Special Tax Credit Adjustment		(5,993)	
228 R&D Credit		(283,031)	(302,000)
229 Tax Return Adjustments Prior Year Tax Credit Utilized			
230 ETR Adjustment		0	(4,326,294)
231 Other Miscellaneous			634,494
232 Rounding Adjustments			

**SOUTHWESTERN ELECTRIC POWER COMPANY
RECONCILIATION OF TEST YEAR BOOK NET INCOME TO TAXABLE NET INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018
AND THE TEST YEAR ENDED MARCH 31, 2020**

	(1)	(2)	(3)
Line No		12/31/2018 SWEPCO CORP TAX RETURN M-1	3/31/2020 PER BOOKS M-1
233 Current Tax		5,976,203	13,171,240

SOUTHWESTERN ELECTRIC POWER COMPANY
Reconciliation of Timing Differences
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Test Year Per Books	(3) Non Utility Non Electric	(4) Test Year Total Electric	(5) Test Year Requested
1	Net Income Before FIT	134,512,973	7,869,703	142,382,676	118,987,354
2					
3	Tax at Statutory Rate 21%	28,247,724	1,652,638	29,900,362	24,987,344
4	Book Depreciation on Permanent				
5	and Flow-Thru Basis Differences	2,013,494	-	2,013,494	2,114,604
6	AOFUDC	(1,352,120)	1,348,905	(3,216)	323,142
7	Preferred Stock Dividend Credit	-	-	-	-
8	SFAS 106 Medicare Subsidy	-	-	-	-
9	Permanent Differences:				
10	Stock Based Compensation	307,687	-	307,687	-
11	Equity Earnings in Subsidiaries	(653,614)	653,614	-	113,825
12	Accelerated Depletion	(2,579,483)	-	(2,579,483)	(3,486,441)
13	T&E Expenses	113,825	-	113,825	-
14	All Other Permanent Items	174,993	(174,993)	-	(15,455)
15	Excess DFIT Reversal	(23,275,137)	-	(23,275,137)	(3,719,670)
16	DITC Amortization	(1,624,687)	-	(1,624,687)	(1,458,080)
17	Tax Adjustments	(11,260,515)	284,628	(10,975,887)	-
18	Parent Company Tax Loss Benefit	(1,559,000)	1,559,000	-	-
19	Prior Year Tax Return Adjustments	(22,920)	(1,116,049)	(1,138,969)	-
20	Rounding	(1)	1		1
21					
22	FIT Expense	(11,469,753)	4,207,743	(7,262,010)	18,859,271
23	Sch G-7 6 ln 129	(11,469,753)	4,207,742	(7,262,010)	18,859,271
24		0	(0)	0	0
25	Note: Explanations of reconciling items may be found on Schedule G-7 1, Attachment 1				

SOUTHWESTERN ELECTRIC POWER COMPANY
Plant Adjustments
For the Test Year Ended March 31, 2020

As of the test-year end March 31, 2020, SWEPCO has not purchased or constructed any new generating units since its last rate case ended June 30, 2016.

SOUTHWESTERN ELECTRIC POWER COMPANY
Consolidated Taxes

SWEPCO joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The tax benefit of the Parent Company is allocated to the subsidiaries with taxable income. With the exception of the loss of the Parent Company, the method of allocation reflects a separate return result for each company in the consolidated group.

As indicated on Schedule G-7.3 - Attachment 1, SWEPCO was allocated a parent company tax loss benefit of \$578,233 as a result of participating in the 2018 Consolidated AEP Federal Income Tax Return.

AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)
Line No	COMPANY NAME	2018 Taxable Income	Taxable Income Adjustments	Adjusted Taxable Income	Regular Tax @ 21%	Allocation of Tax on Parent Company Loss	Current FIT Expense	Alternative Minimum Tax
1	AEP Amazon	(308,259)	0	(308,259)	(64,734)	0	(64,734)	0
2	AEP Appalachian Transmission Co	42,129	395	42,524	8,930	(797)	8,133	(997)
3	AEP C&I Company, LLC	925,713	0	925,713	194,400	(17,343)	177,056	(382)
4	AEP Coal, Inc.	(140,096)	0	(140,096)	(29,420)	0	(29,420)	0
5	AEP Company	(122,981,895)	96	(122,981,799)	(25,826,178)	25,826,178	0	(2,317)
6	AEP Credit, Inc	8,664,261	0	8,664,261	1,819,495	(162,325)	1,657,170	0
7	AEP Desert Sky GP, LLC	0	0	0	0	0	0	0
8	AEP Desert Sky LP2, LLC	0	0	0	0	0	0	0
9	AEP Energy	11,727,845	0	11,727,845	2,462,847	(219,721)	2,243,126	0
10	AEP Energy Partners, LP	29,979,435	2,379	29,981,814	6,296,181	(561,710)	5,734,471	(39,752)
11	AEP Energy Services	(1,174,936)	204	(1,174,732)	(246,694)	0	(246,694)	(4,064)
12	AEP Energy Svcs Gas Holding	25,862	0	25,862	5,431	(485)	4,946	(683,850)
13	AEP Energy Supply LLC	(568,128)	0	(568,128)	(119,307)	0	(119,307)	0
14	AEP Generating - Dresden	622,550	0	622,550	130,736	(11,664)	119,072	0
15	AEP Generating - Lawrenceburg	577,364	0	577,364	121,246	(10,817)	110,430	0
16	AEP Generating - Rockport	34,952,977	855	34,953,832	7,340,305	(654,860)	6,685,444	0
17	AEP Generation Resources	(13,126,809)	21,638	(13,105,171)	(2,752,086)	0	(2,752,086)	0
18	AEP Indiana Michigan Trans Co	(61,103,737)	13,820	(61,089,917)	(12,828,883)	0	(12,828,883)	0
19	AEP Investments	(10,096,922)	7	(10,096,915)	(2,120,352)	0	(2,120,352)	0
20	AEP Kentucky Coal, LLC	(1,163,049)	0	(1,163,049)	(244,240)	0	(244,240)	0
21	AEP Kentucky Transmission	(9,863,646)	1,144	(9,862,502)	(2,071,125)	0	(2,071,125)	(335)
22	AEP Nonutility Funding, LLC	(1,329)	0	(1,329)	(279)	0	(279)	(53)
23	AEP Ohio Transmission	(142,616,278)	24,906	(142,591,372)	(29,944,188)	0	(29,944,188)	(100,432)
24	AEP Oklahoma Transmission Co	8,842,428	7,047	8,849,475	1,858,390	(165,795)	1,692,595	(10,744)
25	AEP OnSite Partners LLC	(33,802,405)	0	(33,802,405)	(7,098,505)	0	(7,098,505)	0
26	AEP Pro Serv	(1,838)	0	(1,838)	(386)	0	(386)	0
27	AEP Properties, LLC	255,311	0	255,311	53,815	(4,783)	48,832	0
28	AEP Renewables LLC	(13,883,535)	0	(13,883,535)	(2,915,542)	0	(2,915,542)	0
29	AEP Retail Energy Partners LLC	(1,074,980)	0	(1,074,980)	(225,746)	0	(225,746)	(5,041)
30	AEP Service Corp	17,537,769	420,891	17,958,660	3,771,319	(336,456)	3,434,863	(2,869,323)
31	AEP Southwestern Transmission Co	(84,345)	17	(84,328)	(17,709)	0	(17,709)	(243)
32	AEP T&D Services, LLC	5,873,662	0	5,873,662	1,233,469	(110,043)	1,123,426	0
33	AEP Texas Central Company - Dist	265,818,657	396,740	266,215,397	55,905,233	(3,751,062)	52,154,171	(41,500)
34	AEP Texas Central Company - Sec 2	(1,368,682)	0	(1,368,682)	(287,423)	0	(287,423)	0
35	AEP Texas Central Company - Sec 3	1,453,077	0	1,453,077	305,146	(20,474)	284,672	0
36	AEP Texas Central Company - Trans	(65,310,350)	320,074	(64,990,276)	(13,647,958)	0	(13,647,958)	(26,008)
37	AEP Texas North Company - Dist	19,939,182	61,491	20,000,673	4,200,141	0	4,200,141	0
38	AEP Texas North Company - Gen	11,768,063	0	11,768,063	2,471,293	0	2,471,293	0
39	AEP Texas North Company - Trans	(81,881,884)	86,302	(81,795,582)	(17,177,072)	0	(17,177,072)	0
40	AEP Texas North Generation, LLC	(672,532)	0	(672,532)	(141,232)	0	(141,232)	0
41	AEP Transmission Company LLC	1,104,432	0	1,104,432	231,931	(20,692)	211,239	(909)
42	AEP Transmission Holding	43,230,582	0	43,230,582	9,078,422	(809,925)	8,268,497	234

AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)
Line No	COMPANY NAME	2018 Taxable Income	Taxable Income Adjustments	Adjusted Taxable Income	Regular Tax @ 21%	Allocation of Tax on Parent Company Loss	Current FIT Expense	Alternative Minimum Tax
43	AEP Transmission Partner LLC	329,063	0	329,063	69,103	(6,165)	62,938	(1,025)
44	AEP Utilities, Inc	5,374,040	0	5,374,040	1,128,548	(100,683)	1,027,866	(103,796)
45	AEP Utility Funding, LLC	(108,126)	0	(108,126)	(22,706)	0	(22,706)	(252)
46	AEP West Virginia Transmission Co	(32,377,100)	10,700	(32,366,400)	(6,796,944)	0	(6,796,944)	(961)
47	AEP Wind GP	-	0	0	0	0	0	0
48	AEP Wind Holding, LLC	-	0	0	0	0	0	0
49	AEP Wind LP2	-	0	0	0	0	0	0
50	Appalachian Power - Dist	(89,024,125)	1,276,237	(87,747,888)	(18,427,056)	0	(18,427,056)	(573,609)
51	Appalachian Power - Gen	420,175,015	282,780	420,457,795	88,296,137	(3,220,717)	85,075,420	(6,120,174)
52	Appalachian Power - Trans	(160,957,061)	156,163	(160,800,898)	(33,768,189)	0	(33,768,189)	(43,590)
53	Appalachian Rate Relief Fund	2	0	2	0	0	0	0
54	Blackhawk Coal	302,061	0	302,061	63,433	(5,659)	57,774	0
55	BOLD Transmission LLC	(1,033,500)	0	(1,033,500)	(217,035)	0	(217,035)	0
56	BSE Solutions LLC	(706,110)	0	(706,110)	(148,283)	0	(148,283)	0
57	Cedar Coal	(541,732)	0	(541,732)	(113,764)	0	(113,764)	0
58	Central Appal Coal	(45,353)	0	(45,353)	(9,524)	0	(9,524)	(504)
59	Central Coal Co	118,053	0	118,053	24,791	(2,212)	22,579	(6)
60	Conesville Coal	1,766,263	0	1,766,263	370,915	(33,091)	337,824	0
61	Cook Coal Terminal	3,094,490	6,070	3,100,560	651,118	(58,089)	593,029	(10,201)
62	CSW Energy, Inc	(234,015,063)	0	(234,015,063)	(49,143,163)	0	(49,143,163)	(992)
63	Dolet Hills Lignite Co., LLC	(26,957,870)	0	(26,957,870)	(5,661,153)	0	(5,661,153)	(19,053)
64	Franklin Real Estate Company	20	0	20	4	(0)	4	0
65	Indiana Michigan Power - Dist	(65,514,478)	222,424	(65,292,054)	(13,711,331)	0	(13,711,331)	(33,522)
66	Indiana Michigan Power - Gen	737,512,738	455,494	737,968,232	154,973,329	(3,190,386)	151,782,943	0
67	Indiana Michigan Power - Nucl	(614,265,583)	933,054	(613,332,529)	(128,799,831)	0	(128,799,831)	(271,074)
68	Indiana Michigan Power - RTD	1,314,500	41,094	1,355,594	284,675	(5,861)	278,814	(414)
69	Indiana Michigan Power - Trans	142,600,918	271,177	142,872,095	30,003,140	(617,665)	29,385,475	0
70	Jacumba Solar LLC	(4,176,471)	0	(4,176,471)	(877,059)	0	(877,059)	0
71	Kentucky Power - Dist	12,374,628	910,609	13,285,237	2,789,900	(37,079)	2,752,820	0
72	Kentucky Power - Gen	(66,725,083)	62,117	(66,662,966)	(13,999,223)	0	(13,999,223)	(3,000)
73	Kentucky Power - Trans	65,036,126	11,070	65,047,196	13,659,911	(181,548)	13,478,363	(4,004)
74	Kingsport Power - Dist	(11,993,731)	38,505	(11,955,226)	(2,510,597)	0	(2,510,597)	(12,517)
75	Kingsport Power - Trans	5,261,824	2,384	5,264,208	1,105,484	0	1,105,484	(5,627)
76	Kyte Works, LLC	(110,804)	0	(110,804)	(23,269)	0	(23,269)	0
77	Mutual Energy Swepco LLC	44,226	0	44,226	9,287	(829)	8,459	0
78	Ohio Franklin Realty	14,976,767	950	14,977,717	3,145,321	0	3,145,321	0
79	Ohio Phase-In Recovery Funding	-	0	0	0	0	0	0
80	Ohio Power - Dist	431,161,623	2,756,804	433,918,427	91,122,870	(8,129,467)	82,993,403	(8,954,727)
81	Ohio Power - Trans	38,295,363	531,794	38,827,157	8,153,703	(727,427)	7,426,276	(173,862)
82	Ohio PPA Plants	(20,934,613)	10,439	(20,924,174)	(4,394,077)	0	(4,394,077)	0
83	Public Service Co. of Ok - Dist	28,851,994	378,780	29,230,774	6,138,463	(372,485)	5,765,977	(6,135)
84	Public Service Co. of Ok - Gen	(44,333,733)	104,951	(44,228,782)	(9,288,044)	0	(9,288,044)	(4,560)

**AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018**

Schedule G-7.3
Attachment 1
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)
Line No	COMPANY NAME	2018 Taxable Income	Taxable Income Adjustments	Adjusted Taxable Income	Regular Tax @ 21%	Allocation of Tax on Parent Company Loss	Current FIT Expense	Alternative Minimum Tax
85	Public Service Co of Ok - Trans	109,005,648	50,157	109,055,805	22,901,719	(1,389,689)	21,512,030	0
86	Snowcap Coal Company, Inc	(244,779)	0	(244,779)	(51,404)	0	(51,404)	(758)
87	Solar LLC'S	(43,640,389)	0	(43,640,389)	(9,164,482)	0	(9,164,482)	0
88	Southern Appal	(28,354)	0	(28,354)	(5,954)	0	(5,954)	(45)
89	Southwestern Electric Pwr - Dist	23,510,755	74,198	23,584,953	4,952,840	(89,955)	4,862,885	(4,876)
90	Southwestern Electric Pwr - Gen	(64,375,622)	410,029	(63,965,593)	(13,432,775)	0	(13,432,775)	(49,737)
91	Southwestern Electric Pwr - Trans	127,926,008	93,521	128,019,529	26,884,101	(488,278)	26,395,823	(3,516)
92	Southwestern Electric Pwr - Tx Dist	(10,516,153)	40,144	(10,476,009)	(2,199,962)	0	(2,199,962)	(2,303)
93	Southwestern Electric Pwr - Tx Trans	(19,341,224)	0	(19,341,224)	(4,061,657)	0	(4,061,657)	(1,556)
94	United Sciences Testing, Inc	(877,354)	0	(877,354)	(184,244)	0	(184,244)	(16)
95	Wheeling Power - Dist	(11,870,384)	3,737	(11,866,647)	(2,491,996)	0	(2,491,996)	(3,004)
96	Wheeling Power - Gen	12,507,699	0	12,507,699	2,626,617	(136,453)	2,490,163	0
97	Wheeling Power - Trans	15,900,285	2,057	15,902,342	3,339,492	(173,487)	3,166,004	(2,977)
98	Total System	574,840,978	10,495,445	585,336,423	122,920,649	0	122,920,649	(20,198,111)

**AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018**

	(1)	(10)	(11)	(12)	(14)
Line No	COMPANY NAME	Special Tax Credits	R&D Tax Credits	Investment Credits	Total CFIT Expense
1	AEP Amazon	0	0	0	(64,734)
2	AEP Appalachian Transmission Co	0	0	0	7,137
3	AEP C&I Company, LLC	0	0	0	176,675
4	AEP Coal, Inc	0	0	0	(29,420)
5	AEP Company	0	0	0	(2,317)
6	AEP Credit, Inc	0	0	0	1,657,170
7	AEP Desert Sky GP, LLC	0	0	0	0
8	AEP Desert Sky LP2, LLC	0	0	0	0
9	AEP Energy	0	0	0	2,243,126
10	AEP Energy Partners, LP	0	0	0	5,694,720
11	AEP Energy Services	0	0	0	(250,757)
12	AEP Energy Svcs Gas Holding	0	0	0	(678,904)
13	AEP Energy Supply LLC	0	0	0	(119,307)
14	AEP Generating - Dresden	0	0	0	119,072
15	AEP Generating - Lawrenceburg	0	0	0	110,430
16	AEP Generating - Rockport	0	0	0	6,685,444
17	AEP Generation Resources	0	0	0	(2,752,086)
18	AEP Indiana Michigan Trans Co	0	0	0	(12,828,883)
19	AEP Investments	0	0	0	(2,120,352)
20	AEP Kentucky Coal, LLC	0	0	0	(244,240)
21	AEP Kentucky Transmission	0	0	0	(2,071,460)
22	AEP Nonutility Funding, LLC	0	0	0	(332)
23	AEP Ohio Transmission	0	0	0	(30,044,620)
24	AEP Oklahoma Transmission Co	0	0	0	1,681,850
25	AEP OnSite Partners LLC	0	0	0	(7,098,505)
26	AEP Pro Serv	0	0	0	(386)
27	AEP Properties, LLC	0	0	0	48,832
28	AEP Renewables LLC	0	0	0	(2,915,542)
29	AEP Retail Energy Partners LLC	0	0	0	(230,787)
30	AEP Service Corp	0	0	0	565,540
31	AEP Southwestern Transmission Co	0	0	0	(17,952)
32	AEP T&D Services, LLC	0	0	0	1,123,426
33	AEP Texas Central Company - Dist	0	0	0	52,112,672
34	AEP Texas Central Company - Sec 2	0	0	0	(287,423)
35	AEP Texas Central Company - Sec. 3	0	0	0	284,672
36	AEP Texas Central Company - Trans	0	0	0	(13,673,966)
37	AEP Texas North Company - Dist	0	0	0	4,200,141
38	AEP Texas North Company - Gen	0	0	0	2,471,293
39	AEP Texas North Company - Trans	0	0	0	(17,177,072)
40	AEP Texas North Generation, LLC	0	0	0	(141,232)
41	AEP Transmission Company LLC	0	0	0	210,330
42	AEP Transmission Holding	0	0	0	8,268,731

**AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018**

	(1)	(10)	(11)	(12)	(14)
Line No	COMPANY NAME	Special Tax Credits	R&D Tax Credits	Investment Credits	Total CFIT Expense
43	AEP Transmission Partner LLC	0	0	0	61,914
44	AEP Utilities, Inc	0	0	0	924,070
45	AEP Utility Funding, LLC	0	0	0	(22,959)
46	AEP West Virginia Transmission Co	0	0	0	(6,797,905)
47	AEP Wind GP	0	0	0	0
48	AEP Wind Holding, LLC	0	0	0	0
49	AEP Wind LP2	0	0	0	0
50	Appalachian Power - Dist	0	0	0	(19,000,666)
51	Appalachian Power - Gen	0	0	0	78,955,245
52	Appalachian Power - Trans	0	0	0	(33,811,779)
53	Appalachian Rate Relief Fund	0	0	0	0
54	Blackhawk Coal	0	0	0	57,774
55	BOLD Transmission LLC	0	0	0	(217,035)
56	BSE Solutions LLC	0	0	0	(148,283)
57	Cedar Coal	0	0	0	(113,764)
58	Central Appal Coal	0	0	0	(10,028)
59	Central Coal Co	0	0	0	22,574
60	Conesville Coal	0	0	0	337,824
61	Cook Coal Terminal	0	0	0	582,827
62	CSW Energy, Inc	0	0	0	(49,144,155)
63	Dolet Hills Lignite Co , LLC	0	0	0	(5,680,205)
64	Franklin Real Estate Company	0	0	0	4
65	Indiana Michigan Power - Dist	0	0	0	(13,744,853)
66	Indiana Michigan Power - Gen	0	0	0	151,782,943
67	Indiana Michigan Power - Nucl	0	0	0	(129,070,905)
68	Indiana Michigan Power - RTD	0	0	0	278,400
69	Indiana Michigan Power - Trans	0	0	0	29,385,475
70	Jacumba Solar LLC	0	0	0	(877,059)
71	Kentucky Power - Dist	0	0	0	2,752,820
72	Kentucky Power - Gen	0	0	0	(14,002,223)
73	Kentucky Power - Trans	0	0	0	13,474,359
74	Kingsport Power - Dist	0	0	0	(2,523,115)
75	Kingsport Power - Trans	0	0	0	1,099,856
76	Kyte Works, LLC	0	0	0	(23,269)
77	Mutual Energy Swepeco LLC	0	0	0	8,459
78	Ohio Franklin Realty	0	0	0	3,145,321
79	Ohio Phase-In Recovery Funding	0	0	0	0
80	Ohio Power - Dist	0	0	0	74,038,676
81	Ohio Power - Trans	0	0	0	7,252,413
82	Ohio PPA Plants	0	0	0	(4,394,077)
83	Public Service Co of Ok - Dist	0	0	0	5,759,842
84	Public Service Co of Ok - Gen	0	0	0	(9,292,604)

**AMERICAN ELECTRIC POWER SYSTEM
CONSOLIDATED FEDERAL INCOME TAXES
TAX RETURN YEAR - 2018**

	(1)	(10)	(11)	(12)	(14)
Line No	COMPANY NAME	Special Tax Credits	R&D Tax Credits	Investment Credits	Total CFIT Expense
85	Public Service Co. of Ok - Trans	0	0	0	21,512,030
86	Snowcap Coal Company, Inc	0	0	0	(52,162)
87	Solar LLC'S	0	0	0	(9,164,482)
88	Southern Appal	0	0	0	(6,000)
89	Southwestern Electric Pwr - Dist	0	0	0	4,858,009
90	Southwestern Electric Pwr - Gen	0	0	0	(13,482,512)
91	Southwestern Electric Pwr - Trans	0	0	0	26,392,307
92	Southwestern Electric Pwr - Tx Dist	0	0	0	(2,202,265)
93	Southwestern Electric Pwr - Tx Trans	0	0	0	(4,063,213)
94	United Sciences Testing, Inc	0	0	0	(184,261)
95	Wheeling Power - Dist	0	0	0	(2,495,000)
96	Wheeling Power - Gen	0	0	0	2,490,163
97	Wheeling Power - Trans	0	0	0	3,163,027
98	Total System	0	0	0	102,722,537

SOUTHWESTERN ELECTRIC POWER COMPANY
Consolidation Benefits

(1)

Line
No.

-
- 1 The Parent Company (AEP) had a tax loss in each of the past 3 years and Southwestern Electric Power Co. (SWEPCo) had positive taxable income. As a result, SWEPCo was allocated its portion of the tax reduction stemming from the AEP taxable losses due to the Tax Sharing Agreement (Parent Company Tax Savings).
 - 2 See Schedule G-7.3 for the amount of the Consolidated Tax Benefit recorded by SWEPCO on the 2018 Federal Income Tax Return.
 - 3 The Consolidated Federal income tax return for 2018 is attached as a workpaper to Schedule G-7 13, which is voluminous and will be designated as Highly Sensitive. Arrangements to view this material pursuant to the protective order in this docket can be made.

SOUTHWESTERN ELECTRIC POWER COMPANY
Consolidated/Inter-Corporate Tax Allocation

Line
No.

1 Southwestern Electric Power Co. (SWEPCo) files a consolidated federal income tax return
 2 with the parent company American Electric Power Company Inc. (AEP) and its subsidiaries.
 3 SWEPCO participates in the AEP and Subsidiary Companies Agreement for Filing Consolidated
 4 Federal Income Tax Returns and for the Allocation of Consolidated Federal Income Tax
 5 Liabilities and Benefits (the Tax Sharing Agreement), which allocates the consolidated
 6 federal income tax liabilities and benefits among the members of the consolidated group.
 7 The Tax Sharing Agreement is attached at Workpaper Schedule G-7.3b.
 8
 9 In accordance with the Tax Sharing Agreement, the corporate taxable income or loss of a
 10 subsidiary company is computed as though the company had filed a separate return. Dividend
 11 income from subsidiary companies is disregarded and other intercompany transactions are
 12 given appropriate effect. The consolidated tax liability is then allocated to each subsidiary
 13 utilizing the "separate return corporate taxable income" method.
 14
 15 The consolidated regular tax is allocated among the members of the group based on the ratio
 16 of each member's separate return corporate taxable income to the total separate return
 17 corporate taxable income. With the exception of the parent company, each member of the
 18 group having a separate return corporate taxable loss will be included in the allocation of the
 19 regular consolidated tax and will receive current payment for the reduction in the regular
 20 consolidated tax liability resulting from the inclusion of the losses in the consolidated return.
 21
 22 In accordance with the Agreement, the tax effect of any loss generated by the parent company
 23 is allocated to the members of the group having separate return corporate taxable income.
 24 Members having a separate return corporate taxable loss do not participate in the
 25 allocation of the tax reduction from the parent company loss. The tax allocated cannot
 26 exceed the member's separate return tax.
 27
 28 Tax credits and capital losses are allocated to those members generating the credits or
 29 capital losses. If the credit or capital loss is not fully utilized to offset consolidated tax, the
 30 carryover is allocated to those members generating the credits or capital losses.
 31
 32 In summary, SWEPCo's participation in the Tax Sharing Agreement results in the following
 33 accounting for inter-corporate tax allocation:
 34
 35 a tax liability never greater than that calculated on a separate return basis,
 36
 37 a potential reduction in tax liability due to allocation of the tax reduction from the
 38 parent company loss, and
 39
 40 the potential for earlier utilization of tax benefits (credits and capital losses) through
 41 consolidation vs. stand alone.
 42
 43 An example of journal entries used to record inter-corporate payments is included on
 44 Schedule G-7.3b, Attachment 1.

SOUTHWESTERN ELECTRIC POWER COMPANY
Consolidated/Inter-Corporate Tax Allocation

Line No	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Assume the following tax allocation						
2							
3			Consolidated	Sub A	Sub B	Other Subs	Parent
4							
5	Taxable Income <Loss>		<u>\$ 150,000</u>	<u>\$ 115,000</u>	<u>\$ (5,000)</u>	<u>\$ 50,000</u>	<u>\$ (10,000)</u>
6							
7							
8	Regular Tax	@ 21%	31,500	24,150	(1,050)	10,500	(2,100)
9	Allocation of Tax on Parent Loss		-	(1,464)	0	(636)	2,100
10	Tax Credits		-	-	-	-	-
11	Tax Liability <Refund>		<u>\$ 31,500</u>	<u>\$ 22,686</u>	<u>\$ (1,050)</u>	<u>\$ 9,864</u>	<u>\$ -</u>
12							
13							
14							
15							
16							
17	Journal Entries Debit (Credit)	Account	Consolidated	Sub A	Sub B	Other Subs	Parent
18							
19	Current Tax Expense	409	\$ 31,500	\$ 22,686	\$ (1,050)	\$ 9,864	\$ -
20	Accrued Tax Liability	236	(31,500)	(22,686)	1,050	(9,864)	-
21							
22	to record the Current Tax Expense / Liability						
23							
24							
25	Accrued Tax Liability	236	\$ 31,500	\$ 22,686	\$ (1,050)	\$ 9,864	\$ -
26	Cash	Cash	(31,500)	(22,686)	1,050	(9,864)	-
27							
28	to record the Tax Payment to the IRS						

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Deferred Federal Income Taxes
For the Test Year Ended March 31, 2020

Line No.	Account Number	Description	Reference Schedule	(1) Total Company	(2) Non-Applicable/ Non-Ulity	(3) Total Electric	(4) Known Change	(5) Post Test Yr Adjust	(6) Company Requested Electric
1	190	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET	1,817,777	(1,817,777)	-	-	-	-
2		433A	PUCT FUEL O/U RECOVERY-RETAIL	32,562	(32,562)	-	-	-	-
3		433C	AR - FUEL OVER/UNDER RECOVERY	0	(0)	-	-	-	-
4		433D	LA - FUEL OVER/UNDER RECOVERY	(0)	0	-	-	-	-
5		460A	UNBILLED REVENUE	4,533,514	(4,533,514)	-	-	-	-
6		520A	PROVS POSS REV REFDS-A/L	5,284,794	(5,284,794)	-	-	-	-
7		520X	PROV FOR RATE REFUND-TAX REFORM	-	-	-	-	-	-
8		520Y	520Y PROV FOR RATE REFUND-EXCESS PROTECTED	2,766,097	(2,766,097)	-	-	-	-
9		602A	PROV WORKER'S COMP	259,158	-	259,158	-	-	259,158
10		605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	108,138	-	108,138	-	-	108,138
11		605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	180,309	(180,309)	-	-	-	-
12		605I	ACCRD BK SUP SAVINGS PLAN EXP	8,547	-	8,547	-	-	8,547
13		605K	ACCRUED BK BENEFIT COSTS	9,071	-	9,071	-	-	9,071
14		605Q	ACCRUED PSI PLAN EXP	0	0	-	-	-	0
15		605P	STOCK BASED COMP-CAREER SHARES	1,615,586	(1,615,586)	-	-	-	-
16		610A	BK PROV UNCOLL ACCTS - ST	64,362	-	64,362	-	-	64,362
17		610V	PROV-FAS 157 - A/L	(1,877)	1,877	-	-	-	-
18		611E	ACCRUED MINE RECLAMATION	9,445,966	-	9,445,966	191,801	-	9,637,767
19		611G	DEFD COMPENSATION-BOOK EXPENSE	355,965	-	355,965	-	-	355,965
20		612Y	ACCRD COMPANYWIDE INCENTV PLAN	179,193	-	179,193	-	-	179,193
21		613C	ACCRD ENVIRONMENTAL LIAB-CURRENT	401	-	401	-	-	401
22		613E	ACCRUED BOOK VACATION PAY	2,403,813	-	2,403,813	-	-	2,403,813
23		613F	ACCRD ENVIRONMENTAL LIAB-LONG TERM	99,101	-	99,101	-	-	99,101
24		613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	23,766	-	23,766	-	-	23,766
25		615B	ACCRUED INTEREST-LONG-TERM - FIN 48	1	(1)	-	-	-	-
26		615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-	-	-	-	-
27		615E	ACCRUED STATE INCOME TAX EXP	(372,842)	372,842	-	-	-	-
28		615Q	BK DFL RAIL TRANS REVIEW	(0)	0	-	-	-	-
29		641I	ADVANCE RENTAL INC (CUR MO)	173,528	-	173,528	-	-	173,528
30		641X	DEFERRED INCOME - DOLET HILLS MINING BUYOUT	57,310	(57,310)	-	-	-	-
31		651F	DISALLOWED COSTS - TURK PLANT	10,729,077	(10,729,077)	-	-	-	-
32		651H	DISALLOWED COSTS - TURK PLANT AUX BOILER	3,336,932	(3,336,932)	-	-	-	-
33		651I	DISALLOWED COSTS-TX TRANS VEG MGT CST	412,834	(412,834)	-	-	-	-
34		651J	DISALLOWED COSTS-TX DIST VEG MGT CST	881,751	(881,751)	-	-	-	-
35		651K	DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT	(23,146)	23,146	-	-	-	-
36		651M	DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT	(103,801)	103,801	-	-	-	-
37		651Q	DISALLOWED COSTS-TX SERP COSTS	33,771	(33,771)	-	-	-	-
38		651R	DISALLOWED COSTS-TX DIST COSTS	32,502	(32,502)	-	-	-	-
39		651T	DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS	559,244	(559,244)	-	-	-	-
40		651V	DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST	1,280,503	(1,280,503)	-	-	-	-
41		651X	DISALLOWED COSTS-TX CWIP FINBASED INCEN-GEN	645,475	(645,475)	-	-	-	-
42		651Y	DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS	16,464	(16,464)	-	-	-	-
43		651Z	DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	60,856	(60,856)	-	-	-	-
44		652G	REG LIAB-UNREAL MTM GAIN-DEFL	(868,452)	868,452	-	-	-	-
45		653A	DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	26,194	(26,194)	-	-	-	-
46		701A	AMORT - GOODWILL PER BOOKS	1,271,789	(1,271,789)	-	-	-	-
47		702A	GOODWILL PER TAX	(699,485)	699,485	-	-	-	-
48		710H	TAX DEFERRED ACQUISITION LEGAL COSTS	86,560	(86,560)	-	-	-	-
49		908F	ACCRD OPEB COSTS - SFAS 158	179,407	(179,407)	-	-	-	-
50		908P	ACCRD BOOK ARO EXPENSE - SFAS 143	32,311,302	-	32,311,302	-	-	32,311,302
51		908A	BOOK OPERATING LEASE - LIAB	-	-	-	-	-	-
52		908B	BOOK OPERATING LEASE - ASSET	7,861,113	(7,861,113)	-	-	-	-
53		911F-FIN48	FIN 48 DSIT	-	-	-	-	-	-
54		911S	ACCRUED SALES & USE TAX RESERVE	-	-	-	-	-	-
55		911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(20,144)	20,144	-	-	-	-
56		911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	-	-	-	-	-	-
57		940X	IRS CAPITALIZATION ADJUSTMENT	410,888	-	410,888	-	-	410,888
58		960E	AMT CREDIT - DEFERRED	-	-	-	-	-	-
59		960Z	NOL - DEFERRED TAX ASSET RECLASS	-	-	-	-	-	-
60		980A	RESTRICTED STOCK PLAN	54,665	(54,665)	-	-	-	-
61		980J	PSI - STOCK BASED COMP	360,625	(360,625)	-	-	-	-
62		014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-LT	48,300,397	(48,300,397)	-	-	-	-
63		913D	CHARITABLE CONTRIBUTION CARRYFRWD	1,497,806	(1,497,806)	-	-	-	-
64		960Z	FEDERAL NET OPERATING LOSS	-	-	-	-	-	-
65			ADIT Federal Non-UMWA PRW OGI	2,185	(2,185)	-	-	-	-
66			ADIT-Fed-Hdg-CF-Int Rate	851,872	(851,872)	-	-	-	-
67			SUBTOTAL	138,513,419	(92,660,221)	45,853,199	191,801	-	46,045,000
68	1903001		REG ASSET / LIABILITY - FLOW-THROUGH	43,010,483	-	43,010,483	-	-	43,010,483
69	1904001	960F	REG LIABILITY - EXCESS & FLOW-THROUGH	167,664,231	(11,844,787)	155,819,444	-	-	155,819,444
70			TOTAL 190 ADIT	349,188,134	(104,505,008)	244,683,126	191,801	-	244,874,927

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Deferred Federal Income Taxes
For the Test Year Ended March 31, 2020

Line No	Account Number	Description	Reference Schedule	(1) Total Company	(2) Non-Applicable/ Non-Utility	(3) Total Electric	(4) Known Change	(5) Post Test Yr Adjust	(6) Company Requested Electric
71	281	281 PROPERTY ADIT		(69 882 478)		(69 882 478)			(69 882 478)
72	2814001	REG LIABILITY - EXCESS & FLOW-THROUGH		26,879 613		26 879 613			26,879 613
73		TOTAL 281 ADIT		<u>(43 002 865)</u>	-	<u>(43 002 865)</u>	-	-	<u>(43 002 865)</u>
74	282	282 PROPERTY ADIT		(1 378,764,772)	45 829,652	(1 332,935,121)	#REF¹		#REF¹
75	2823001	REG ASSET / LIABILITY - FLOW-THROUGH		(51,755 136)		(51,755,136)			(51,755 136)
76	2824001	REG LIABILITY - EXCESS & FLOW-THROUGH		495,639 387	(45 815 932)	449 823,465	10,042 883		459 866 348
77		TOTAL 282 ADIT		<u>(834,880 512)</u>	13,720	<u>(834 896,792)</u>	#REF¹	-	#REF¹
78	283	014C-DSIT NOL-STATE C/F-DEF STATE TAX ASSET-LT		(10,143,083)	10,143,083	-			-
79	575E	MTM BK GAIN-A/L-TAX DEFL		870 329	(870 329)	-			-
80	605B	ACCRUED BK PENSION EXPENSE		(14,834,029)		(14,834 029)	(2 690,984)		(17 525 013)
81	605C	ACCRUED BK PENSION COSTS - SFAS 158		20,053 069	(20,053 069)	-			-
82	630J	DEFD STORM DAMAGE		4	(4)	-			-
83	630M	RATE CASE DEFD CHGS		(1 309 255)	1 309 255	-			-
84	632U	BK DEFL-DEMAND SIDE MNGMT EXP		(399 562)	399,562	-			-
85	638A	BOOK > TAX BASIS - EMA-A/C 283		8,844		8 844			8 844
86	660A	TRANSITION REGULATORY ASSETS		5,882		5,882			5 882
87	660F	REG ASSET-SFAS 143 - ARO		(1,529 306)		(1 529,306)			(1 529 306)
88	660L	REG ASSET-DEFERRED LITIGATION COSTS		(0)		(0)			(0)
89	661R	REG ASSET-SFAS 158 - PENSIONS		(20 346 089)	20 346,089	-			-
90	661S	REG ASSET-SFAS 158 - SERP		110,470	(110,470)	-			-
91	681T	REG ASSET-SFAS 159 - OPEB		-	2,029	-			-
92	681U	REG ASSET-NITS & BPF DEFERRALS		(153,950)		(153,950)			(153,950)
93	684A	REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA		72 651	(72,651)	-			-
94	664V	REG ASSET-NET CCS FEED STUDY COSTS		-	-	-			-
95	664X	REG ASSET-SWEP/CO/EMCO TRANSACTION COST		(0)		(0)			(0)
96	668P	REG ASSET-LA 2009 FRP ASSET		(174,110)	174,110	-			-
97	669J	REG ASSET-ENERGY EFFICIENCY RECOVERY		(140,696)		(140,696)			(140,696)
98	669X	REG ASSET-SWEP/CO SHIRE ROAD		(77,992)		-			-
99	670O	REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR		(741 441)	741 441	-			-
100	672P	REG ASSET-FACILITIES MAINT-SWEP/CO LA		(336 402)	336 402	-			-
101	673J	REG ASSET-WELSH/FLINT CRK ENVIRON DEF		(4,170 152)	4 170,152	-			-
102	673K	REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA		1 458,601	(1 458,601)	-			-
103	673U	REG ASSET-LA 2015 FRP-SPP DEFERRAL		(624 166)	624 166	-			-
104	673V	REG ASSET-LA 2015 FRP-UNREC EQUITY		34 069	(34 069)	-			-
105	673Z	REG ASSET-WELSH 2 TX-UNDEPR BAL		(3,455,449)	3,455,449	-			-
106	674R	REG ASSET-UNDER RECOV-EXCESS TAX ETRR		(75 805)	75,805	-			-
107	690F	REG ASSET-NBV-ARO-RETIRED PLANTS		(103 123)	103 123	-			-
108	711M	AMAX COAL CONTRACT-TX		0		0			0
109	900A	LOSS ON REACQUIRED DEBT		(1,355,156)		(1 355 156)			(1 355,156)
110	900F	BK DEFL-GAIN REACQUIRED DEBT		(101)		(101)			(101)
111	906A	ACCRD SFAS 106 PST RETIRE EXP		(7,702 896)		(7,702,896)			(7,702,896)
112	906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		3,842,727		3,842,727			3,842 727
113	906K	ACCRD SFAS 112 PST EMPLOY BEN		1,727 617		1,727 617			1,727 617
114	906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET		(531 976)		(531 976)			(531 976)
115	913Y	MISC. BK/TAX TIMING DIFFERENCES		(3,000 167)		(3 000,167)			(3 000 167)
116	921A	BK DEPLETION-MINERALS & RIGHTS		2,547 240		2 547,240			2 547 240
117	930A	BOOK > TAX BASIS-PRTSHP INVEST		(2,997,534)	2,997 534	-			-
118	940K	1988-1990 IRS AUDIT SETTLEMENT		(1 623)	1,623	-			-
119	960F-XS	EXCESS ADIT		9,578 820	(9 578,820)	-			-
120		ACC DFD SIT		-	-	-			-
121	6390	BOOK > TAX BASIS EMA - 283 (B/L)		-	-	-			-
122		ADIT-Fed-Hdg-CF-Int Rate		(516 984)	516 984	-			-
123		SUB TOTAL		<u>(34,412,755)</u>	13 296,786	<u>(21,115,969)</u>	(2 690,984)	-	<u>(23 806 953)</u>
124	2833001	REG ASSET / LIABILITY - FLOW-THROUGH		(55,885,883)	-	(55,885,883)			(55,885 883)
125	2833002	ACCUM DEFERRED SIT - SFAS 109 FLOW-THRU		(200,765 163)		(200,765 163)			(200 765,163)
126	2834001	REG LIABILITY - EXCESS & FLOW-THROUGH		(5,971,036)	5,971,036	-			-
127		TOTAL 283 ADIT		<u>(297,034 836)</u>	19,267,822	<u>(277,767 014)</u>	(2 690,984)	-	<u>(280,457 998)</u>
128		TOTAL COMPANY ADIT		<u>(925,730,079)</u>	(85,223,466)	<u>(1,010,953,546)</u>	#REF¹	-	#REF¹

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Deferred Federal Income Taxes
For the Test Year Ended March 31, 2020

C:\MigratedData\MigratedData\2020 SWEPCO TX Base Rate Case\Schedules\G\New\G-7 - NC Federal Income Tax.xlsx Attachment G-7 4

Schedule G-7 4
Attachment 1
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Line No	(1) Account Number	(2) Description	(3) BALANCE MARCH 2019	(4) BALANCE APRIL 2019	(5) BALANCE MAY 2019	(6) BALANCE JUNE 2019	(7) BALANCE JULY 2019	(8) BALANCE AUGUST 2019	(9) BALANCE SEPTEMBER 2019	(10) BALANCE OCTOBER 2019
1	190	011C-DFIT TAX CREDIT C/F - DEF TAX ASSET	-	-	-	-	-	-	-	-
2	433A	PUCT FUEL O/U RECOVERY-RETAIL	(10,026)	(10,026)	(10,026)	(10,026)	(10,026)	(10,026)	(10,026)	(10,026)
3	433C	AR - FUEL OVER/UNDER RECOVERY	(2,676,111)	(3,128,310)	(3,683,041)	(4,101,633)	(2,858,749)	(2,818,041)	(2,329,738)	(1,578,743)
4	433D	LA - FUEL OVER/UNDER RECOVERY	392,499	(0)	(469,102)	(776,715)	(563)	(0)	(109)	(0)
5	460A	UNBILLED REVENUE	4,518,340	4,518,340	4,518,340	4,518,340	4,518,340	4,518,340	4,518,340	4,518,340
6	520A	PROVS POSS REV REFDS-A/L	8,283,122	6,096,957	6,266,903	9,877,089	6,829,129	6,535,987	5,260,886	5,245,879
7	520X	MARK & SPREAD-DEFL-190-A/L	844,997	3,239,649	3,167,417	3,094,656	3,021,805	1,892,733	700,447	47,953
8	520Y	PROV FOR RATE REFUND-TAX REFORM	2,448,880	2,525,049	2,601,218	2,291,481	2,353,884	2,416,247	2,478,630	2,541,013
9	602A	PROV WORKER'S COMP	271,156	265,401	264,019	253,673	252,473	250,772	250,559	251,970
10	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	104,238	104,559	104,881	105,203	105,500	105,797	106,094	106,391
11	605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	157,595	157,595	157,595	155,878	155,878	155,878	154,162	154,162
12	605I	ACCRD BK SUP SAVINGS PLAN EXP	224,791	224,791	223,939	227,408	9,563	9,669	9,929	10,402
13	605K	ACCRUED BK BENEFIT COSTS	15,205	12,821	12,481	12,136	11,796	11,455	11,115	11,115
14	605O	ACCRUED PSI PLAN EXP	(10,867)	(10,867)	(10,867)	(10,867)	(10,867)	(10,867)	(10,867)	(10,867)
15	605P	STOCK BASED COMP-CAREER SHARES	673,767	673,767	673,767	673,767	1,394,533	1,394,533	1,394,533	1,394,533
16	610A	BK PROV UNCOLL ACCTS - ST	259,518	167,000	347,156	387,079	369,160	303,081	303,081	494,456
17	610V	PROV-FAS 157 - A/L	(5,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)
18	611E	ACCRUED MINE RECLAMATION	8,569,042	8,658,127	8,714,140	8,770,790	8,727,292	8,803,723	8,850,256	8,895,754
19	611G	DEFO COMPENSATION-BOOK EXPENSE	355,965	355,965	355,965	355,965	355,965	355,965	355,965	355,965
20	612Y	ACCRD COMPANYWIDE INCENTV PLAN	760,799	954,660	1,145,185	1,325,297	1,516,310	1,707,323	2,376,945	2,723,955
21	613C	ACCRD ENVIRONMENTAL LIAB-CURRENT	401	401	401	401	401	401	401	401
22	613E	ACCRUED BOOK VACATION PAY	2,172,449	2,129,452	2,037,407	1,908,467	1,968,441	2,089,630	2,235,954	2,382,662
23	613F	ACCRD ENVIRONMENTAL LIAB-LONG TERM	401	401	401	401	401	401	401	401
24	613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	32,890	32,890	32,890	33,631	25,832	25,832	25,789	25,789
25	615B	ACCRUED INTEREST-LONG-TERM - FIN 48	20,570	20,570	20,570	1	1	1	1	1
26	615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	4,634	4,634	4,634	-	-	-	-	-
27	615E	ACCRUED STATE INCOME TAX EXP	(372,842)	(372,842)	(372,842)	(372,842)	(372,842)	(372,842)	(372,842)	(372,842)
28	615O	BK DFL RAIL TRANS REV/EXP	(0)	(8,018)	(8,079)	(0)	61,153	60,388	(0)	(697)
29	641I	ADVANCE RENTAL INC (CUR MO)	121,899	82,718	43,538	23,257	627,359	568,017	508,752	453,709
30	641X	DEFERRED INCOME - DOLET HILLS MINING BUYOUT	57,310	57,310	57,310	57,310	57,310	57,310	57,310	57,310
31	651F	DISALLOWED COSTS - TURK PLANT	10,953,770	10,935,045	10,916,321	10,897,596	10,878,872	10,860,148	10,841,423	10,822,699
32	651H	DISALLOWED COSTS - TURK PLANT AUX BOILER	3,416,186	3,409,582	3,402,977	3,396,373	3,389,768	3,383,164	3,376,559	3,369,955
33	651I	DISALLOWED COSTS-TX TRANS VEG MGT CST	328,742	329,861	330,972	333,097	350,213	357,052	359,723	372,826
34	651J	DISALLOWED COSTS-TX DIST VEG MGT CST	861,751	861,751	861,751	861,751	861,751	861,751	861,751	861,751
35	651K	DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT	(16,549)	(17,039)	(17,531)	(18,026)	(18,620)	(19,143)	(19,669)	(20,214)
36	651M	DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT	(80,629)	(82,560)	(84,491)	(86,422)	(88,353)	(90,284)	(92,215)	(94,146)
37	651Q	DISALLOWED COSTS-TX SERP COSTS	33,594	33,613	33,631	33,637	33,651	33,705	33,684	33,688
38	651R	DISALLOWED COSTS-TX DIST COSTS	10,164	10,181	10,195	10,205	10,220	10,252	10,256	10,270
39	651T	DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS	428,284	432,871	437,479	442,040	446,324	450,851	455,752	471,925
40	651W	DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST	495,915	500,888	505,626	511,062	515,728	520,839	526,596	546,618
41	651X	DISALLOWED COSTS-TX CWIP FINBASED INCEN-GEN	557,123	559,567	562,386	565,224	567,754	570,574	572,998	581,537
42	651Y	DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS	13,928	13,943	13,965	13,982	14,010	14,033	14,053	14,336
43	651Z	DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	21,678	22,054	22,320	22,605	22,877	23,195	23,531	24,616
44	652G	REG LIAB-UNREAL MTM GAIN-DEFL	(266,817)	(430,708)	137,245	79,560	(95,853)	(278,422)	(300,230)	(228,733)
45	653A	DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	20,419	20,420	20,423	20,422	20,401	20,374	20,318	20,553
46	701A	AMORT - GOODWILL PER BOOKS	1,271,789	1,271,789	1,271,789	1,271,789	1,271,789	1,271,789	1,271,789	1,271,789
47	702A	GOODWILL PER TAX	(699,485)	(699,485)	(699,485)	(699,485)	(699,485)	(699,485)	(699,485)	(699,485)
48	710H	AMORT ELEC PLT ACQ ADJS	86,560	86,560	86,560	86,560	86,560	86,560	86,560	86,560
49	906F	ACCRD OPEB COSTS - SFAS 158	1,142,658	1,142,658	1,142,658	1,262,882	1,262,882	1,262,882	1,383,106	1,383,106
50	906P	ACCRD BOOK ARO EXPENSE - SFAS 143	27,505,239	27,534,202	27,520,584	27,611,543	27,466,817	27,448,351	27,959,923	27,843,394

Line No	(1) Account Number	(2) Description	(11) BALANCE NOVEMBER 2019	(12) BALANCE DECEMBER 2019	(13) BALANCE JANUARY 2020	(14) BALANCE FEBRUARY 2020	(15) BALANCE MARCH 2020
1	190	011C-DFIT TAX CREDIT C/F - DEF TAX ASSET	-	1,817,777	1,817,777	1,817,777	1,817,777
2		433A PUCT FUEL O/U RECOVERY-RETAIL	(10,026)	(10,026)	(10,026)	32,562	32,562
3		433C AR - FUEL OVER/UNDER RECOVERY	(1,441,858)	(1,023,579)	(450,523)	55,300	0
4		433D LA - FUEL OVER/UNDER RECOVERY	(0)	(0)	(0)	(0)	(0)
5		460A UNBILLED REVENUE	4,518,340	4,533,514	4,533,514	4,533,514	4,533,514
6		520A PROVS POSS REV REFDS-A/L	4,933,612	6,371,155	6,182,526	5,503,736	5,284,794
7		520X MARK & SPREAD-DEFL-190-A/L	96,167	-	-	-	-
8		520Y PROV FOR RATE REFUND-TAX REFORM	2,603,396	2,534,714	2,685,353	2,756,531	2,766,097
9		602A PROV WORKER'S COMP	265,598	262,162	260,248	258,067	259,158
10		605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	106,688	106,985	107,341	107,697	108,138
11		605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	154,162	182,550	182,550	182,550	180,309
12		605I ACCRD BK SUP SAVINGS PLAN EXP	11,217	13,173	10,587	10,587	8,547
13		605K ACCRUED BK BENEFIT COSTS	10,434	10,117	10,117	9,484	9,071
14		605O ACCRUED PSI PLAN EXP	(10,867)	0	0	0	0
15		605P STOCK BASED COMP-CAREER SHARES	1,394,533	1,394,533	1,394,533	1,394,533	1,615,586
16		610A BK PROV UNCOLL ACCTS - ST	501,219	357,286	5,292	67,207	64,362
17		610V PROV-FAS 157 - A/L	(1,247)	(1,877)	(1,877)	(1,877)	(1,877)
18		611E ACCRUED MINE RECLAMATION	8,941,127	9,309,106	9,309,106	9,400,102	9,445,966
19		611G DEFD COMPENSATION-BOOK EXPENSE	355,965	355,965	355,965	355,965	355,965
20		612Y ACCRD COMPANYWIDE INCENTV PLAN	3,070,966	3,953,891	4,179,920	4,387,805	179,193
21		613C ACCRD ENVIRONMENTAL LIAB-CURRENT	401	401	401	401	401
22		613E ACCRUED BOOK VACATION PAY	2,423,080	2,238,003	2,290,279	2,374,181	2,403,813
23		613F ACCRD ENVIRONMENTAL LIAB-LONG TERM	401	99,101	99,101	99,101	99,101
24		613K (ICDP)-INCENTIVE COMP DEFERRAL PLAN	25,789	27,224	27,224	27,224	23,786
25		615B ACCRUED INTEREST-LONG-TERM - FIN 48	1	1	1	1	1
26		615C ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-	-	-	-
27		615E ACCRUED STATE INCOME TAX EXP	(372,842)	(372,842)	(372,842)	(372,842)	(372,842)
28		615O BK DFL RAIL TRANS REV/EXP	(1,058)	(0)	(0)	(0)	(0)
29		641I ADVANCE RENTAL INC (CUR MO)	394,345	335,313	287,975	231,161	173,528
30		641X DEFERRED INCOME - DOLET HILLS MINING BUYOUT	57,310	57,310	57,310	57,310	57,310
31		651F DISALLOWED COSTS - TURK PLANT	10,803,974	10,785,250	10,766,526	10,747,801	10,729,077
32		651H DISALLOWED COSTS - TURK PLANT AUX BOILER	3,383,350	3,356,746	3,350,141	3,343,537	3,336,932
33		651I DISALLOWED COSTS-TX TRANS VEG MGT CST	381,584	397,948	401,562	407,489	412,834
34		651J DISALLOWED COSTS-TX DIST VEG MGT CST	861,751	861,751	861,751	861,751	861,751
35		651K DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT	(20,773)	(21,356)	(21,944)	(22,541)	(23,146)
36		651M DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT	(96,077)	(98,008)	(99,939)	(101,870)	(103,801)
37		651Q DISALLOWED COSTS-TX SERP COSTS	33,697	33,689	33,723	33,739	33,771
38		651R DISALLOWED COSTS-TX DIST COSTS	10,287	32,506	32,503	32,493	32,502
39		651T DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS	479,462	500,000	548,090	555,285	559,244
40		651W DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST	555,726	1,177,994	1,252,349	1,271,470	1,280,503
41		651X DISALLOWED COSTS-TX CWIP FINBASED INCEN-GEN	585,770	607,106	640,282	642,991	645,475
42		651Y DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS	14,362	14,393	16,276	16,442	16,464
43		651Z DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	25,133	41,084	56,733	59,619	60,856
44		652G REG LIAB-UNREAL MTM GAIN-DEFL	(362,179)	(583,880)	(936,069)	(1,154,150)	(868,452)
45		653A DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	20,651	21,933	26,002	26,153	26,194
46		701A AMORT - GOODWILL PER BOOKS	1,271,789	1,271,789	1,271,789	1,271,789	1,271,789
47		702A GOODWILL PER TAX	(699,485)	(699,485)	(699,485)	(699,485)	(699,485)
48		710H AMORT ELEC PLT ACQ ADJS	86,560	86,560	86,560	86,560	86,560
49		906F ACCRD OPEB COSTS - SFAS 158	1,383,106	25,456	25,456	25,456	179,407
50		906P ACCRD BOOK ARO EXPENSE - SFAS 143	27,740,067	27,077,950	27,334,101	27,345,447	32,311,302

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Deferred Federal Income Taxes
For the Test Year Ended March 31, 2020

C:\MigratedData\2020 SWEPCO TX Base Rate Case\Schedules\G\New\G-7 - NC Federal Income Tax.xlsx\Attachment G-7 4

Schedule G-7 4
Attachment 1
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Line No	(1) Account Number	(2) Description	(3) BALANCE MARCH 2019	(4) BALANCE APRIL 2019	(5) BALANCE MAY 2019	(6) BALANCE JUNE 2019	(7) BALANCE JULY 2019	(8) BALANCE AUGUST 2019	(9) BALANCE SEPTEMBER 2019	(10) BALANCE OCTOBER 2019
51	908A	BOOK OPERATING LEASE - LIAB	-	-	-	(8,214,145)	(8,348,028)	(8,403,392)	(8,780,637)	-
52	908B	BOOK OPERATING LEASE - ASSET	-	-	-	-	-	-	-	8,785,791
53	911F-FIN4E	FIN 48 DSIT	(20,805)	(20,805)	(20,805)	-	-	-	-	-
54	911S	ACCURED SALES & USE TAX RESERVE	-	-	-	-	-	-	-	-
55	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(159,964)	(159,964)	(159,964)	(0)	(0)	(0)	(0)	(0)
56	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	11,266	11,266	11,266	-	-	-	-	-
57	940X	IRS CAPITALIZATION ADJUSTMENT	363,635	363,635	363,635	363,635	363,635	363,635	363,635	363,635
58	960E	AMT CREDIT - DEFERRED	-	-	-	-	-	-	-	-
59	960Z	NOL - DEFERRED TAX ASSET RECLASS	-	-	-	-	-	-	-	-
60	980A	RESTRICTED STOCK PLAN	42,018	47,298	20,707	25,838	29,751	33,664	37,577	34,250
61	980J	PSI - STOCK BASED COMP	180,698	198,314	210,902	223,538	236,182	248,378	261,405	278,984
62	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	45,856,832	45,856,832	45,856,832	46,559,193	46,559,193	46,559,193	46,559,193	46,559,193
63	913D	CHARITABLE CONTRIBUTION CARRYFRWD	(1,666)	(1,666)	(1,666)	(1,666)	(1,666)	(1,666)	(1,666)	(1,666)
64		ADIT Federal Non-UMWA PRW OCI	665,991	665,991	665,991	742,348	742,348	742,348	818,706	818,706
65		ADIT-Fed-Hdg-CF-Int Rate	1,316,529	1,277,807	1,239,086	1,200,364	1,161,643	1,122,922	1,084,200	1,045,479
66		SUBTOTAL	121,554,226	120,925,649	120,856,314	116,314,399	116,148,373	114,803,728	113,903,559	132,235,154
67		REG ASSET / LIABILITY - FLOW-THROUGH	42,328,835	42,232,113	42,286,815	42,196,409	42,278,275	42,465,650	42,560,004	42,639,744
68	960F	REG LIABILITY - EXCESS & FLOW-THROUGH	175,632,946	174,469,061	174,679,837	173,515,952	172,352,066	171,980,928	171,071,088	170,161,247
69		TOTAL 190 ADIT	339,516,007	337,626,823	337,822,967	332,026,760	330,778,715	329,250,306	327,534,650	345,036,145
70	281	281 PROPERTY ADIT	(69,448,747)	(69,448,747)	(69,448,747)	(69,448,747)	(69,448,747)	(69,448,747)	(69,448,747)	(69,448,747)
71		REG LIABILITY - EXCESS & FLOW-THROUGH	27,026,414	27,026,414	27,026,414	27,026,414	27,026,414	27,026,414	27,026,414	27,026,414
72		TOTAL 282 ADIT	(42,422,333)	(42,422,333)	(42,422,333)	(42,422,333)	(42,422,333)	(42,422,333)	(42,422,333)	(42,422,333)
73	282	282 PROPERTY ADIT	(1,375,488,928)	(1,369,450,552)	(1,370,686,702)	(1,359,452,650)	(1,356,286,181)	(1,355,821,848)	(1,353,516,889)	(1,368,996,610)
74		REG ASSET / LIABILITY - FLOW-THROUGH	(52,433,913)	(52,387,080)	(52,329,424)	(52,267,094)	(52,218,469)	(52,199,625)	(52,207,938)	(52,229,398)
75		REG LIABILITY - EXCESS & FLOW-THROUGH	523,844,085	519,645,803	520,260,414	516,062,132	511,863,850	510,455,159	507,155,508	503,855,856
76	282	TOTAL 282 ADIT	(904,078,756)	(902,191,829)	(902,755,712)	(895,657,613)	(896,640,800)	(897,566,313)	(898,569,320)	(917,370,152)
77	283	014C-DSIT NOL-STATE C/F-DEF STATE TAX ASSET-L/T	(9,629,935)	(9,629,935)	(9,629,935)	(9,777,431)	(9,777,431)	(9,777,431)	(9,777,431)	(9,777,431)
78	575E	MTM BK GAIN-AL-TAX DEFL	22,078	646,428	646,428	646,428	(68,548)	114,021	135,828	64,332
79	605B	ACCURED BK PENSION EXPENSE	(16,315,563)	(16,218,446)	(16,121,328)	(16,024,211)	(15,927,094)	(15,829,977)	(15,732,859)	(15,635,742)
80	605C	ACCURED BK PENSION COSTS - SFAS 158	20,111,690	20,111,690	20,111,690	19,933,833	19,933,833	19,933,833	19,755,975	19,755,975
81	630J	DEFLD STORM DAMAGE	4	4	4	4	4	4	4	4
82	630M	RATE CASE DEFLD CHGS	(1,178,723)	(1,216,502)	(1,222,001)	(1,224,723)	(1,232,984)	(1,226,770)	(1,255,731)	(1,291,009)
83	632U	BK DEFL-DEMAND SIDE MNGMT EXP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
84	638A	BOOK > TAX BASIS - EMA-A/C 283	17,342	17,342	17,342	24,163	25,300	26,437	27,573	28,710
85	660A	TRANSITION REGULATORY ASSETS	0	0	0	0	0	0	0	0
86	660F	REG ASSET-SFAS 143 - ARO	(1,317,545)	(1,351,959)	(1,386,457)	(1,420,980)	(1,455,618)	(1,490,276)	(1,524,970)	(1,559,673)
87	660L	REG ASSET-DEFERRED LITIGATION COSTS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
88	661R	REG ASSET-SFAS 158 - PENSIONS	(20,111,691)	(20,111,691)	(20,111,691)	(19,933,833)	(19,933,833)	(19,933,833)	(19,755,975)	(19,755,975)
89	661S	REG ASSET-SFAS 158 - SERP	(157,595)	(157,595)	(157,595)	(155,878)	(155,878)	(155,878)	(154,162)	(154,162)
90	661T	REG ASSET-SFAS 158 - OPEB	(1,149,500)	(1,149,500)	(1,149,500)	(1,269,724)	(1,269,724)	(1,269,724)	(1,389,948)	(1,389,948)